

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



ANNUAL REGISTER

June 30, 1955

657

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1955

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STATE BOARD
of
ACCOUNTANCY
STATE OF FLORIDA

ROBERT M. MORGAN, C.P.A.
Chairman

1620 DUPONT BUILDING
MIAMI, FLORIDA

H. M. TURNBURKE, C.P.A.
Secretary

1173 N.E. CLEVELAND STREET
CLEARWATER, FLORIDA

CHARLES C. COLLEY, JR., C.P.A.
14 EAST WASHINGTON STREET
ORLANDO, FLORIDA

P. W. FISHER, C.P.A.
10TH FLOOR SCHULTZ BUILDING
JACKSONVILLE, FLORIDA

GEORGE W. DANDELAKE, C.P.A.
SUITE 7, 1628 SAN MARCO BOULEVARD
JACKSONVILLE, FLORIDA

ADDRESS ALL COMMUNICATIONS TO:

CLIFFORD C. BEASLEY
Executive Secretary

Box 2846
GAINESVILLE, FLORIDA

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1954/55


MEMBERSHIP

FLORIDA STATE BOARD OF ACCOUNTANCY

1905 - 1955

MEMBER	DATE OF COMMISSION	TERM
*EDGAR I. MATTHEWS-----	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW-----	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DeSAUSSURE-----	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH-----	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS-----	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON-----	Dec. 6, 1915	3 Years
H. V. FOY-----	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD-----	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.-----	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY-----	July 7, 1927	1 Year
*C. CECIL BRYANT-----	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL-----	Oct. 10, 1928	3 Years
CHARLES B. COSTAR-----	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS-----	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER-----	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE-----	Aug. 19, 1933	4 Years
ROGER W. COLE-----	Nov. 15, 1934	4 Years
LEONARD L. ABESS-----	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH-----	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN-----	Oct. 5, 1937	4 Years
JOSEPH HARTMAN-----	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON-----	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE-----	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.-----	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN-----	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY-----	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER-----	Aug. 25, 1946	4 Years
	Feb. 25, 1952	Expires Aug. 26, 1955
HARRY BLUMIN-----	Jan. 10, 1950	4 Years
GEORGE W. DANDELAKE-----	Dec. 15, 1950	Expires Aug. 25, 1958
C. C. COLLEY, JR.-----	Sept. 2, 1952	Expires Aug. 24, 1956
H. M. TURNBURKE-----	Aug. 21, 1953	Expires Aug. 17, 1957
ROBERT M. MORGAN-----	Aug. 26, 1953	Expires Aug. 19, 1957

* Deceased



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STATISTICS

July 1, 1954 through June 30, 1955
FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Registrations — 1954	689	41
New CPA's	82	—
Reinstatements	1	1
	<hr/>	<hr/>
TOTAL	772	42
Suspensions	8	3
Deaths	2	2
	<hr/>	<hr/>
TOTAL	10	5
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Paid Individual Registrations — 1955	762	37
Firm Registrations — 1955	94	4
	<hr/>	<hr/>
TOTAL	856	41

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A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLD- ING CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS UNDER CHAPTER 473, FLORIDA STATUTES, 1949.

1. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff.
2. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is unethical practice.
3. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of unethical practice, if:
 - (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or
 - (b) He fails to report any material misstatement known to him to appear in the financial statement; or
 - (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or
 - (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or
 - (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.
4. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of unethical practice.

5. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of unethical practice.
6. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of unethical conduct under the provisions of the law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of unethical conduct under the provisions of the law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of unethical conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of unethical conduct as specified in this rule.
7. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of unethical conduct under the provisions of the law.
8. Any Certified Public Accountant or Public Accountant who knowingly hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony and has not been restored to his civil rights, is guilty of unethical practice.
9. A Certified Public Accountant or Public Accountant shall not make a competitive bid for professional engagements in any state, territory or the

District of Columbia, if such a bid would constitute a violation of any rule of the recognized society of certified public accountants or the official board of accountancy in that state, territory, or district.

10. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless in his report he discloses such interest.
11. A Certified Public Accountant or Public Accountant shall not permit his name to be used in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the Certified Public Accountant or Public Accountant vouches for the accuracy of the forecast.
12. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.
13. A Certified Public Accountant or Public Accountant shall not directly or indirectly solicit clients by circulars or advertisements, nor by personal communications or interview not warranted by existing personal relations, and he shall not encroach upon the practice of another public accountant or certified public accountant. However, any Certified Public Accountant or Public Accountant may furnish such services to those who request them.
14. Direct or indirect offer of employment shall not be made by a Certified Public Accountant or Public Accountant to an employee of another public accountant or certified public accountant without first informing such accountant. This rule shall not be construed so as to prohibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a Certified Public Accountant or Public Accountant for employment.
15. A Certified Public Accountant or Public Accountant shall not advertise his professional attainments or services:
 - (a) The publication of what is technically known as a card is restricted to an announcement of the name, title (member of American Institute of Accountants, C.P.A., or other professional affiliation or designation), class of service and address of the person or firm, issued in connection with the announcement of change of address or membership of firm, and shall not exceed two columns in width and three inches in depth if

appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine or similar publication.

- (b) A paid listing in a directory is restricted to the name, title, class of service, address and telephone number of the person or firm and it shall not appear in bold type, box or other form of display or in a style which differentiates it from other listings in the same directory.
16. A Certified Public Accountant or Public Accountant shall not be an officer, director, stockholder, representative or agent of any corporations engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia.
 17. A Certified Public Accountant or Public Accountant shall not violate the confidential relationship between himself and his client.

Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1955

C. P. A.
Certificate
Number

- 175 ABESS, LEONARD L.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
- 794 ADELMAN, HELEN W.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 538 AHRANO, MARK A.—Ahrano and Hosford, 201 Title Building, Tallahassee, Florida
- 424 ALFORD, L. E.—Greyhound Building, Tampa, Florida
- R-101 ALFORD, WILLIAM WILCOX—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 583 ALLEN, EVANS CRAIG—104 Petroleum Building, P. O. Box 1204, Tallahassee, Florida
- 325 ALLEN, GEORGE E.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Florida
- 827 ALLINA, FRANZ—Harry Blumin & Co., 420 Lincoln Road, Miami Beach, Florida
- 275 ALTEMUS, ROBERT M.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
- 780 ANDERSON, CARL ARTHUR—336 Matherly Hall, University of Florida, Gainesville, Florida
- 510 ANDERSON, K. F.—Tyler, Anderson and Rife, 248 New Pan American Bank Bldg., Miami, Florida
- 267 ANDREWS, MERRILL H.—1816 Pearl Street, Jacksonville, Florida
- 618 ANSLEY, AUGUSTUS E.—335 Ponce Street, Tallahassee, Florida
- 493 ARMSTRONG, PENDLETON R.—411 Consolidated Building, Jacksonville, Florida
- 54 ARNER, W. W.—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida
- 641 ARNOLD, RICHARD E.—709 Franklin Street, Tampa, Florida
- R-72 ARONOW, LOUIS—Bromberg, Aronow & Company, 1000 Lincoln Road Building, Miami Beach, Florida
- R-35 ASHMAN, EDWARD D.—Roberts & Morrow, 520 Seybold Building, Miami, Florida
- 729 AUGUST, LESLIE J.—Eugene J. Weiss, One Lincoln Road Building, Miami Beach, Florida
- 45 AUSTIN, ELLIOTT G.—2906 San Rafael St., Tampa, Florida
- 476 AVIRETT, ABNER, JR.—212 E. Jefferson Street, Tallahassee, Florida
- 818 AWBREY, BONNIE B.—State Auditing Department, 720 Voncile Avenue, Tallahassee, Florida
- 385 AYERS, CLARENCE R.—Ayers, Jureit & Bond, Washington National Building, 3300 Ponce deLeon Blvd., Coral Gables, Florida
- 594 BAER, GEORGE J.—Pribble, Wells and Laney, 215 American Building, P. O. Box 3667, Orlando, Florida
- 340 BAER, ROBERT H.—117 E. Ocklawaha Avenue, Ocala, Florida
- 807 BAGGETT, MARVIN L.—204 Chase Street, Pensacola, Florida
- 366 BAKER, CLINTON E.—Magnolia Building, Room 3, P. O. Box 1233, Orlando, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 803 BAKER, WILLIAM KENDALL, 305 Morgan Street, Tampa, Florida
 189 BALLOU, CHARLES A., JR.—921 Washington Loan & Trust Bldg.,
 Washington, D. C.
 284 BALLOU, JAMES E.—880 Oakdale Road, N.E., Atlanta, Georgia
 606 BAMBERG, HAROLD S., 310 Congress Building, Miami, Florida
 317 BAMFORD, WALTER C.—Elsberry Building, Belle Glade, Florida
 410 BARFIELD, DAVID COULSON—204 West Chase Street, Pensacola,
 Florida
 740 BARINEAU, MAURICE A.—P. O. Box 1211, Tallahassee, Florida
 300 BARLOW, ANGUS S.—Potter, Bower & Co., 338 N. Main Street,
 Orlando, Florida
 707 BARNES, CHARLES M.—544 E. 6th Street, Panama City, Florida
 57 BARNES, EDWIN E.—Bureau of Internal Revenue, 3655 Hedrick Street,
 Jacksonville, Florida
 301 BARNES, RICHARD L.—Hall & Fisher, 10th Floor, Schultz Building,
 Jacksonville, Florida
 730 BARRS, ROBERT GRADY—Abess, Morgan & Altemus, 1620 duPont
 Building, Miami, Florida
 791 BATEMAN, JUSTUS B.—Bateman & Jeffries, Riviera Beach Bank
 Bldg., Riviera Beach, Florida
 R-14 BAUER, ELMER J.—1601 - 20th Street, Vero Beach, Florida
 798 BARRY, JOHN J.—1790 Coral Way, Miami, Florida
 766 BEAME, MILTON—2045 S. W. 82nd Court, Miami, Florida
 314 BEARDEN, RALPH H., JR.—1753 S. W. 3rd Avenue, Miami, Florida
 595 BECKER, ROBERT A., Harry Blumin & Company, 420 Lincoln Road,
 Miami Beach, Florida
 335 BEER, ALBERT J.—1202 Security Building, Miami, Florida
 R-191 BEIGHTS, DAVID M.—c/o John B. Stetson University, DeLand, Florida
 543 BELLA, NICHOLAS J., P. O. Box 331, Plant City, Florida
 356 BENJAMIN, EDWARD G.—Miami Beach First National Bank Building,
 Miami Beach, Florida
 584 BENJAMIN, FRANK—Joseph, Hartman & Associates, 306 Clark Build-
 ing, Jacksonville, Florida
 781 BERMAN, DAVID M.—Resnek & Landis, 1820 S. W. 3rd Avenue,
 Miami, Florida
 296 BERNSTEIN, BARNEY—Parker, Bernstein & Henriquez, 608 Chamber
 of Commerce Building, Miami, Florida
 R-105 BERRY, HAROLD G.—Pentland, Purvis, Keller & Co., 1701 duPont
 Building, Miami, Florida
 681 BIEBRICH, EDWARD J.—Charles B. Costar & Co., 902 First National
 Bank Building, Miami, Florida
 74 BIGHAM, JAY E.—Bigham & Carter, 501 Jackson Street, Tampa, Florida
 693 BLACKBURN, JOHN O.—244 Handel Road, East Hartford, Connecti-
 cut
 226 BLAKE, ALFRED H.—Room 625, Court House, P. O. Box 1031, Miami,
 Florida
 629 BLAKE, CECIL R.—1311 Harvey Building, West Palm Beach, Florida
 701 BLANCO, MANUEL—1801½ - 21st Street, Tampa, Florida
 452 BLANTON, EDWARD A.—845 Ingraham Building, Miami, Florida
 257 BLITCH, GORDON P.—Gordon P. Blitch & Co., 718 Laura Street,
 P. O. Box 4994, Jacksonville, Florida
 688 BLIZARD, RAYMOND H.—307 First National Bank Building, Holly-
 wood, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-73 BLUMENTHAL, MARTIN S.—7517 Bounty Avenue, Miami Beach, Florida
- 194 BLUMIN, HARRY—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
- 40 BOGUE, RUSSELL S.—Russell S. Bogue & Company, 501 Morgan Street, Tampa, Florida
- 265 BOLGER, JAMES L.—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Florida
- 648 BOND, WILLIAM—Ayers, Jureit & Bond, 3300 Ponce DeLeon Boulevard, Coral Gables, Florida
- 302 BOONE, JOHN W.—Boone & Kilgore, 221 N. Ivanhoe Boulevard, P. O. Box 751, Orlando, Florida
- 451 BORDE, GEORGE H., JR.—104½ South Florida Avenue, Lakeland, Florida
- 212 BOWER, HARRY W.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
- 592 BOWYER, HENRY E.—646 Second Ave., South, St. Petersburg, Florida
- 437 BRADFORD, HARLAND B.—1702 Barnett National Bank Bldg., Jacksonville, Florida
- 419 BRADLEY, JOHN K.—Bradley & Triplett, Box 176, Green Cove Springs, Florida
- 500 BRALEY, WILLIAM J.—P. O. Box 145, Florence Villa, Florida
- 566 BRANTLEY, J. CLINTON—15054 Gulf Boulevard, Madeira Beach, St. Petersburg, Florida
- R-102 BRATERMAN, MARTIN—101 S. W. 31st Court, Miami, Florida
- 649 BRAVERMAN, LEO—701 S. W. 27th Road, Miami, Florida
- 790 BRETHOLTZ, CHARLES H.—436 Seybold Building, Miami, Florida
- R-93 BRICKMAN, MILTON—409 Metcalf Building, Orlando, Florida
- 564 BROCK, CHARLES A.—1173 N. E. Cleveland Street, Clearwater, Florida
- 108-R BROMBERG, PAUL D.—Bromberg, Aronow & Company, 1000 Lincoln Road, Miami Beach, Florida
- 163 BROWN, C. G.—3004 Lawn Avenue, Tampa 9, Florida
- 234 BROWN, JAMES JOEL—37 N. E. 1st Avenue, Miami, Florida
- 685 BROWN, JOEL G.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 753 BROWN, RONALD J.—1273 Lake Shore Boulevard, Jacksonville, Florida
- 824 BUCHWALD, HERBERT—Callahan & Stuzin, 1225 duPont Building, Miami, Florida
- 409 BULLOCK, CLAYTON L.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 813 BUNTING, NORMAN H.—Bunting, Comer & Company, Park Avenue at Scenic Highway, Lake Wales, Florida
- 622 BURDIN, JAMES W.—211 S. E. 1st Street, Miami, Florida
- 829 BURG, HERBERT L.—A. H. McClain and Company, 1530 duPont Building, Miami, Florida
- R-103 BURGESS, JOHN H.—436 Roth Street, Daytona Beach, Florida
- 185 BURKE, J. W.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Florida
- 512 BURKE, WILLIAM J.—Ring, Mahony & Arner, 206 Television Building, Ft. Lauderdale, Florida
- 779 BURKHART, GERALD P.—General Electric Company, One River Road, Schenectady, New York
- 658 CAFFINA, BENJAMIN M.—One Lincoln Road, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 699 CAGLE, WILLIAM EDWIN—137 East Forsyth Street, Jacksonville, Florida
- 245 CALLAHAN, W. J.—Callahan & Stuzin, 1225 duPont Building, Miami, Florida
- 324 CALLAWAY, C. C.—1017 Comeau Building, West Palm Beach, Florida
- 591 CANNING, WILBERT ROSS—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
- 545 CANTRELL, JAMES F.—608 Tampa Street, Tampa, Florida
- 347 CARLISLE, LAWRENCE W.—305 Morgan Street, Tampa, Florida
- 588 CARLISLE, ROBERT T.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida
- 460 CARLSON, MARSHALL F.—5155 N. E. 2nd Court, Miami, Florida
- 795 CARPENTER, CHARLES M.—1017 Comeau Building, West Palm Beach, Florida
- 536 CARR, EARL GRAFF—State Auditing Department, Tallahassee, Florida
- 828 CARSON, NATHAN—1325 S. W. 21st Terrace, Miami, Florida
- R-147 CARTER, ARTHUR H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
- 329 CARTER, SYLVANUS J.—Bigham & Carter, 501 Jackson Street, Tampa, Florida
- 637 CARTER, WILLIAM H., JR.—311 West Ashley Street, P. O. Box 23, Jacksonville, Florida
- 367 CARTY, T. VAN RHYN—Room 407, 416 Tampa Street, Tampa, Florida
- 430 CARVER, W. G.—650 Longbranch Boulevard, Jacksonville, Florida
- 817 CASHWELL, OSCAR W., JR.—Evans and Cashwell, 55 East Livingston Avenue, Orlando, Florida
- 439 CATLEDGE, WESLEY W., JR.—112 South Broad Street, Bainbridge, Georgia
- 506 CHIVE, THEODORE F.—M. A. Montenegro & Company, P. O. Box 789, Tampa, Florida
- 237 CLEAVELAND, HAROLD H.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
- 386 CLENEAY, FRANK B.—201 Morse Arcade, P. O. Box 582, Hollywood, Florida
- 59 COCHRANE, JOHN P.—505 Comeau Building, West Palm Beach, Florida
- 308 COCHRANE, JOHN P., JR.—214 Royal Palm Way, Palm Beach, Florida
- 768 COCHRANE, ROBERT F.—505 Comeau Building, West Palm Beach, Florida
- R-92 CODD, RICHARD TRENT—A. H. McClain & Company, 1530 duPont Building, Miami, Florida
- 837 COFFIN, MISS E. EMILY—718 Laura Street, Jacksonville, Florida
- 311 COHEN, MURRAY G.—418 Security Building, Miami, Florida
- 599 COHN, STANLEY D.—Levine and Cohn, 123 N. W. 12th Avenue, Miami, Florida
- R-94 COHRON, CLAUDE I.—Ernst and Ernst, 700 Ingraham Building, Miami, Florida
- 710 COKER, ROBERT L.—213 South Jefferson Avenue, Peoria, Illinois
- 434 COLE, FRED E.—3556 Walsh Street, Jacksonville, Florida
- R-167 COLE, ROGER W.—P. O. Box 1211, Tallahassee, Florida
- 368 COLEMAN, CLAUDE D.—405 South Pineapple Avenue, Sarasota, Florida
- R-21 COLEMAN, MAXWELL, L.—605 Biscayne Building, Miami, Florida

- 431 COLEMAN, RAYMOND C.—203-4 Hector Building, Ft. Lauderdale, Florida
- 477 COLLEY, CHARLES C., JR.—Colley & Trumbower, 14 E. Washington Street, Orlando, Florida
- 674 COLLIER, MRS. MARY E.—61 N. E. 86th Street, Miami, Florida
- 227 COLLINS, ROBERT L.—406 Ohio Valley Bank Building, Henderson, Kentucky
- 293 COMER, H. J., JR.—Bunting, Comer & Company, Park Avenue at Scenic Highway, Lake Wales, Florida
- 446 COMPTON, JACK T.—Russell S. Bogue & Company, 501 Morgan Street, P. O. Box 2312, Tampa, Florida
- 247 CONLON, LYNDON C.—Pentland, Purvis, Keller & Company, 1701 duPont Building, Miami, Florida
- R-26 CONROY, JOHN F.—269 Giralda Avenue, Coral Gables, Florida
- 519 CONTOPOULO, CHARLES—Room 430, 420 Lincoln Road, Miami Beach, Florida
- 608 COOK, MISS ALICE C.—P. O. Box 5054, Ardmore Station, Winston-Salem, North Carolina
- 232 COOK, ELMER W.—Bureau of Internal Revenue, 314 Plaza Building, Miami, Florida
- R-74 COOPERMAN, MONROE L.—313 Roper Building, Miami, Florida
- 75 COSTAR, CHARLES B.—Charles B. Costar & Company, 902 First National Bank Building, Miami, Florida
- 671 COUCH, FRANK V. B., JR.—1215 Holly Avenue, Holly Hill, Florida
- 202 COWLES, FRANK L.—Pentland & Cowles, 302 Wallace S. Building, Tampa, Florida
- 494 CRAFT, DONALD G.—P. O. Box 608, 6 Carpenters Building, Panama City, Florida
- 327 CRAIG, T. E.—Pentland & Cowles, 302 Wallace S. Building, Tampa, Florida
- 492 CREEL, LEAHMAN E., JR.—Creel & Dennison, 505 Brent Annex, Pensacola, Florida
- 304 CROSLAND, CLAYTON E., JR.—Potter, Bower & Co., 226 E. Smith, Orlando, Florida
- R-16 CROWN, WILLIAM E., JR.—Crown & McCrillus, 126 Legal Building, Clearwater, Florida
- 682 CULBERTSON, WILLIAM WIRT—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Florida
- 611 CUNNINGHAM, DUDLEY H.—Williams & Cunningham, Citizens Bank Building, Gainesville, Florida
- R-39 CURRY, BYRON T.—11 South LaSalle Street, Chicago 3, Illinois
- 312 CURRY, ERIC G.—518½ Fleming Street, Key West, Florida
- 270 CURRY, GEORGE B., JR.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
- 152 CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Florida
- 164 DALEY, WILLIAM A.—Treasury Department, Room 405, P. O. Building, Jacksonville, Florida
- R-23 DALEY, W. O.—419 Magnolia Avenue, Orlando, Florida
- 253 DANDELAKA, GEORGE W.—Suite #7, 1628 San Marco Blvd., Jacksonville, Florida
- 479 DARBY, C. DWIGHT—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Florida
- 447 DARBY, RICHARD E.—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Florida
- 571 DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 484 DAVIDSON, WALTER P.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 835 DAVIES, DANIEL R.—M. A. Montenegro & Company, P. O. Box 1188, Cocoa, Florida
- 555 DAVIS, AARON—1312 Florida Title Building, Jacksonville, Florida
- 782 DAVIS, BRUCE L., JR.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
- R-75 DAVIS, HARRY L.—504 Biscayne Building, Miami, Florida
- 276 DAVIS, JEWELL A.—Smoak, Davis & Nixon, 310 Seminole Building, Jacksonville, Florida
- 179 DAVIS, L. V.—Davis & Lundy, 502 Oak Street, Milton, Florida
- 420 DAVIS, R. WARREN—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
- 620 DEAN, EVERETT K.—335 - 22nd Avenue, North, St. Petersburg, Florida
- 661 DeHON, FREDERIC T.—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
- 713 DEMRO, CONRAD G., JR.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- R-58 deNARAY, IVAN L.—Horwath & Horwath, 1333 duPont Building, Miami, Florida
- 550 DENNISON, FAYETTE, JR.—Creel & Dennison, 505 Brent Annex, Pensacola, Florida
- 558 DERBY, A. STEUART, JR.—Derby and Greene, 356 South Beach Street, Daytona Beach, Florida
- R-48 DESSAINT, LOUIS M.—Smethurst & Dessaint, 204 Shoreland Building, Miami, Florida
- 230 DEWHURST, JAMES E.—1795 S. W. 16th Street, Miami, Florida
- 332 DILNER, PHILIP W.—414 Pan American Bank Bldg., Miami, Florida
- 142 DIVINE, WILBUR F.—711 Guaranty Building, West Palm Beach, Florida
- 456 DIXON, ORVILLE WRIGHT—3575 W. Flagler Street, Miami, Florida
- 548 DOMINICK, JULIAN K.—170 E. Washington Street, Orlando, Florida
- 604 DOWNEY, DANIEL, JR.—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
- 716 DURLAND, H. PRESTON—3620 N. E. 2nd Avenue, Miami, Florida
- 303 EASTLAND, MARK W., JR.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Florida
- 527 EBER, VICTOR I.—Leavy and Eber, 1750 S. W. 3rd Avenue, Miami, Florida
- 615 EDMISTON, WILLIAM C., JR.—Edmiston and McGhin, 320 City Building, St. Augustine, Florida
- 774 EDWARDS, CHARLES H.—P. O. Box 471, Ft. Myers, Florida
- 590 EDWARDS, JAMES G.—2702 Azeele Street, Tampa, Florida
- 427 EDWARDS, JESSE B.—19 Hillsboro Bank Building, P. O. Box 737, Plant City, Florida
- 390 EDWARDS, VIVIAN—311 Camilo Avenue, Coral Gables, Florida
- 498 EHRlich, ALVIN A.—Pribble, Wells & Laney, 409 American Building, Orlando, Florida
- R-104 EILEN, MISS DOROTHY—1526 Meridian Avenue, Miami Beach, Florida
- R-25 EISENHART, ARTHUR W.—2903 College Street, Jacksonville, Florida
- 717 ELLIS, WILLIAM R.—Rawls & Ellis, 96 N. E. 50th Street, Miami, Florida
- 369 ELSTON, J. IRA—195 South Pauline, Memphis, Tennessee

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 402 ENGLAND, WILLIAM R.—P. O. Box 427, Avon Park, Florida
 148 EPPERSON, CLYDE A.—Clyde A. Epperson Audit Company, 843
 Ingraham Building, Miami, Florida
 R-18 ERB, EUGENE T.—Suite 223, 8340 N. E. 2nd Avenue, Miami, Florida
 408 ERWIN, CHESTER D., JR.—6606 S. W. 65th Terrace, Miami, Florida
 239 EVANS, A. ROSS—Evans & Cashwell, Orlando Federal Savings & Loan
 Assn. Bldg., 55 East Livingston Avenue, Orlando, Florida
 238 EVANS, ROBERT P., III—211 Professional Bldg., P. O. Box 1257,
 Lakeland, Florida
 R-42 EVARTS, HARRY W.—Oosterhoudt & Evarts, 1007 Barnett National
 Bank Building, Jacksonville, Florida
 287 FAHS, JOHN L.—Kilgore Building, Leesburg, Florida
 804 FALLAT, DANIEL ANDREW—3712 Finch Avenue, Orlando, Florida
 346 FALSONE, FRANK J.—1801½ - 21st Street, Tampa, Florida
 R-260 FEIN, JOSEPH—Fein & Hiepe, 717 Times Building, St. Petersburg,
 Florida
 487 FELD, MAX P.—1028 S. W. 1st Street, Miami, Florida
 R-86 FELIX, CHARLES E.—215 West 4th Street, Owensboro, Kentucky
 831 FEUER, LESTER—Sidney Wasserman and Company, 420 Lincoln Road,
 Miami Beach, Florida
 653 FINE, LOUIS—1739 S. W. 8th Street, Miami, Florida
 228 FINK, MALVERN B.—Rieders, Fink & Company, 621 Florida Title
 Building, Jacksonville, Florida
 724 FINKELSTEIN, ALFRED—1028 S. W. 1st Street, Miami, Florida
 R-76 FISHER, CHARLES B.—Bolger & Culbertson, 447 Pan American Bank
 Bldg., Miami, Florida
 387 FISHER, CLYDE W.—1407 Harvey Building, West Palm Beach, Florida
 38 FISHER, P. W.—Hall & Fisher, 10th Floor, Schultz Building, Jackson-
 ville, Florida
 R-98 FITZPATRICK, JAMES E.—418 Security Building, Miami, Florida
 808 FITZPATRICK, JOHN M.—517 Sanford Atlantic National Bank Bldg.,
 P. O. Box 1342, Sanford, Florida
 219 FLY, J. WESLEY—Drawer 6817, Orlando, Florida
 9 FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Co.,
 Ocala, Florida
 27 FORNEY, W. J.—Suite 4F, 118 West Adams Street, Jacksonville, Florida
 754 FORTIN, GEORGE EDWARD—Florida State University, Tallahassee,
 Florida
 R-64 FOWLER, MRS. MARY R.—140 Corydon Drive, Miami Springs, Florida
 R-71 FOX, ARTHUR E.—245 S. E. 1st Street, Miami, Florida
 14 FOY, HUBERT V.—807 First National Bank Bldg., Tampa, Florida
 772 FRANCE, CHARLES E.—550 Brickell Avenue, Miami, Florida
 463 FRANCO, MICHAEL J.—Abess, Morgan & Altemus, 1620 duPont
 Building, Miami, Florida
 815 FREEMAN, WILBUR S.—State Auditing Department, Tallahassee,
 Florida
 R-83 FRENCH, HANS H.—Gillman and French, 1224 Ingraham Building,
 Miami, Florida
 796 FRIEDLANDER, NORRIS L.—420 Lincoln Road, Miami Beach, Florida
 734 FRUIN, STEPHEN J.—6335 Bayridge Road, Jacksonville, Florida
 R-67 FULLER, ALBERT E.—Haskins & Sells, 1825 Barnett National Bank
 Bldg., Jacksonville, Florida
 55 FURMAN, M. G.—420 Lincoln Road, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 48 GALLASPY, BEN KEITH—2 Rector Street, New York, New York
755 GARDINER, JOHN H.—134 E. Princeton Avenue, Orlando, Florida
R-81 GARDNER, ALFRED W.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
R-44 GASSNER, WALTER S.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Florida
556 GENTER, FRANK M.—8 Wingate Building, 118½ Volusia Avenue, Daytona Beach, Florida
757 GIBSON, HAROLD G.—Rex Meighen & Company, 1016 First National Bank Building, Tampa, Florida
418 GILBERT, DONALD E.—16 Leon Building, P. O. Box 308, Fort Myers, Florida
728 GILES, GORDON L.—3601 N. W. 54th Street, Miami, Florida
321 GILLIAM, REXFORD W.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Florida
244 GILLMAN, LOUIS—1224 Ingraham Building, Miami, Florida
415 GLOVER, V. DUDLEY, JR.—807 Tampa Theatre Building, Tampa, Florida
36 GLUICK, LEWIS—946 S. W. 4th Street, Miami, Florida
210 GOETZ, HARRY J.—604 West Maple Avenue, Merchantville, New Jersey
623 GOFF, GEORGE E.—230 Raulerson Building, Ft. Pierce, Florida
R-30 GOLDSTEIN, BENJAMIN B.—1542 duPont Building, Miami, Florida
R-51 GOLDSTEIN, CHARLES Z.—320 Broadway, New York, New York
531 GOLDSTEIN, IRVIN M.—1904-5 Congress Building, Miami, Florida
63 GOODRICH, CHARLES H.—Goodrich & Varnedoe, 2223 Oak Street, Jacksonville, Florida
R-65 GORDON, DAVID M.—Olympia Building, Miami, Florida
575 GORDON, HAROLD C.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
725 GORDON, RALPH—Spear, Sheldon & Co., 235 Lincoln Road, Miami Beach, Florida
732 GORDON, RICHARD W.—Hall & Fisher, 10th Floor, Shultz Bldg., Jacksonville, Florida
R-32 GOTTLIEB, IRVING J.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida
R-79 GOTTLIEB, MURRAY J.—Bryan Arcade Building, Ft. Lauderdale, Florida
762 GRACE, RICHARD C.—216 Catalonia Avenue, Coral Gables, Florida
453 GRAHAM, GEORGE G.—840 Ingraham Building, Miami, Florida
32 GRAHAM, HOMER G.—808 Forest Drive, Tallahassee, Florida
773 GRAVELY, ROBERT T.—P. O. Box 1211, Tallahassee, Florida
362 GRAY, HOWARD W.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
783 GREEN, NORMAN L.—5706 Bird Road, South Miami, Florida
603 GREENBERGER, HARRY P.—810 Richards Building, New Orleans, Louisiana
616 GREENE, JACK I.—Greene & Osburn, P. O. Box 741, Sanford, Florida
535 GREENE, SINGLETON L.—Derby and Greene, 356 South Beach Street, Daytona Beach, Florida
370 GRIFFITH, RANDOLPH C.—Griffith & Johnston, P. O. Box 2007, Orlando, Florida
243 GRIFFITH, T. T.—6404 N. E. 5th Avenue, Miami, Florida
635 GRIFFITH, WALTER P.—c/o D. M. Read Co., Bridgeport, Connecticut

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 826 GRODEN, ALFRED—3701 N. W. 51st Street, Miami, Florida
- 319 GROSS, ELMER W.—3120 Lucaya Street, Miami, Florida
- 316 GROSS, GILBERT—408 Congress Building, Miami, Florida
- 507 GUIDA, ANGELO—217 North Franklin Street, Tampa, Florida
- 770 GUIDO, GENE J.—Horwath & Horwath, 412 Lang Building, Ft. Lauderdale, Florida
- R-13 GUND, CHARLES F.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
- 711 GUSTAFSON, GORDON C.—Beth M. Thompson and Company, 919 South Miami Avenue, Miami, Florida
- 371 GUSTAFSON, RAYMOND H.—646 Second Avenue, South, St. Petersburg, Florida
- 630 GUTTENMACHER, DAVID—1759 S. W. 3rd Avenue, Miami, Florida
- 702 HACKNEY, ALFRED J.—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Florida
- 134 HAINES, LELAND H.—U.S.A.F. Air Base, Bartow, Florida
- 457 HALL, DAVID W.—1216 Ingraham Building, Miami, Florida
- 373 HAMILTON, ROY W.—104½ South Florida Avenue, Lakeland, Florida
- 374 HAMMOND, GRATAN—605 Westminster Avenue, Orlando, Florida
- 600 HAMPTON, JOSEPH E.—Ohio State University, Columbus, Ohio
- 261 HARRINGTON, ALFRED D.—U. S. Treasury Department, P. O. Box 4760, Jacksonville, Florida
- 785 HARRINGTON, ALFRED D., JR.—Ring, Mahony & Arner, Television Building, Ft. Lauderdale, Florida
- 16 HARRIS, ROY R.—Harris & Schott, 1843 Hollywood Blvd., P. O. Box 351, Hollywood, Florida
- 586 HARRISON, JAMES O., JR.—1702 Barnett National Bank Bldg., Jacksonville, Florida
- 395 HART, RALPH M.—310 Citizens Building, West Palm Beach, Florida
- 225 HARTMAN, JOSEPH—Joseph Hartman & Associates, 306 Clark Building, Jacksonville, Florida
- 522 HARTMANN, MORTEN F.—Hartmann and Parker, 534 Seybold Building, Miami, Florida
- 816 HARTSAW, KENNETH E.—W. O. Daley & Co., 419 Magnolia Avenue, Orlando, Florida
- 140 HARVEY, P. J.—Harvey & Harvey, 305 Morgan Street, Tampa, Florida
- 642 HARVEY, PIERCE J., JR.—Harvey & Harvey, 305 Morgan Street, Tampa, Florida
- 739 HATCHER, BENJAMIN B.—808 North Rome Avenue, Tampa, Florida
- 765 HATFIELD, MILTON H.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 820 HAWKINS, GERALD L.—711 Guaranty Building, West Palm Beach, Florida
- 483 HEARING, F. A.—404 Marion Street, Tampa, Florida
- 525 HECK, JAMES M.—2012 Ponce deLeon Blvd., Coral Gables, Florida
- 597 HELTON, HUBERT E.—State Budget Commission, Tallahassee, Florida
- 468 HEMMINGS, ARTHUR I.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 691 HENDERSON, WALLACE W.—State Auditing Department, Tallahassee, Florida
- 741 HENDRICKS, WILLIAM G.—P. O. Box 202, Tallahassee, Florida
- 679 HENRICHS, EARL L.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 521 HENRIQUEZ, NORCOTT S.—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg., Miami, Florida
- 309 HENSON, J. LEWIS—124 S. E. 2nd Street, Room 2, Ft. Lauderdale, Florida
- 578 HERNDON, WINFRED L., JR.—201 American Bank Building, P. O. Box 5213, Jacksonville, Florida
- 652 HERRIS, IRVING—Herris & Rosen, 218 Pan American Bank Bldg., Miami, Florida
- R-70 HERTZOFF, CHARLES—Callahan & Stuzin, 1225 duPont Building, Miami, Florida
- 515 HERZOG, WILLIAM A.—2615 West Flagler Street, Miami, Florida
- 352 HEYWARD, WALTER S.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 422 HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Florida
- 542 HIEPE, EDWIN—Fein & Hiepe, 717 Times Building, St. Petersburg, Florida
- 66 HIGHGATE, D. A.—U. S. Treasury Department, P. O. Box 3108, Orlando, Florida
- R-158 HILL, GORDON M.—Haskins & Sells, 67 Broad Street, New York 4, New York
- 660 HIMES, S. HILBURN—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
- 144 HIMES, WHITNEY B.—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
- 529 HINTON, HARRY L.—5940 S. W. 73rd Street, South Miami, Florida
- 789 HIPSMAN, DAVID B.—Bromberg, Aronow & Company, 1000 Lincoln Road, Miami Beach, Florida
- 530 HIRSCH, GEORGE W.—1370 Washington Avenue, Miami Beach, Florida
- 313 HOCH, JOEL—202 American Bank Building, Ft. Lauderdale, Florida
- 533 HOFFENBERG, BENNIE M.—Joseph Hartman & Associates, 306 Clark Building, Jacksonville, Florida
- R-187 HOFFMAN, LESLIE J.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
- 208 HOGLE, FRANCIS M., JR.—140½ Volusia Avenue, Daytona Beach, Florida
- 109 HOLLEY, JAMES D. A.—807 Tampa Theatre Building, Tampa, Florida
- R-52 HOLLY, EDWARD A.—1405 Congress Building, Miami, Florida
- 644 HOOTEN, RAYMOND J.—3208 Riggins Mill Rd., Macon, Georgia
- 306 HORAN, WILLIAM T.—c/o Plymouth Citrus Growers Association, Plymouth, Florida
- R-69 HORN, HAROLD—20 S. E. 3rd Avenue, Miami, Florida
- 712 HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables, Florida
- 838 HORWICH, RICHARD J.—Callahan & Stuzin, 1225 duPont Building, Miami, Florida
- 554 HOSFORD, JOHN W., JR.—Ahrano & Hosford, 201 Title Building, Tallahassee, Florida
- R-87 HOSKIN, ROBERT H., JR.—Morris and Peebles, 216 Catalonia Avenue, Coral Gables, Florida
- 471 HOWARD, HARLEY—George Washington Hotel, Jacksonville, Florida
- R-91 HUGHES, JOHN VINCENT—A. H. McClain & Company, 1530 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 504 HURST, HARRY E.—M. A. Montenegro & Co., 514 Franklin Street,
P. O. Box 789, Tampa, Florida
- 812 HUNSBERGER, WESLEY J.—Russell S. Bogue & Co., P. O. Box 2312,
Tampa, Florida
- R-31 HURWITZ, ELI—223 E. Flagler Street, Miami, Florida
- 349 ICENHOUR, JOHN E.—614 Florida Title Building, Jacksonville, Florida
- 502 INGLEY, HERBERT A., JR.—Bunting, Comer & Company, Park Ave-
nue at Scenic Highway, Lake Wales, Florida
- 376 IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg, Florida
- 384 IRWIN, ELMER F.—212 West Monroe Street, Jacksonville, Florida
- 413 ISTED, R. EUGENE—P. O. Box 3068, Orlando, Florida
- 511 JACKSON, JEROME B.—809 Biscayne Building, Miami, Florida
- 137 JAMES, BENJAMIN E.—James & Harris, 122 West Forsyth Street,
Jacksonville, Florida
- 788 JEFFRIES, WILLIAM R.—Bateman & Jeffries, Riviera Beach Bank
Building, Riviera Beach, Florida
- 474 JOHNSON, CHARLES W., JR.—225 Nasrallah Building, 2720 Park
Street, Jacksonville, Florida
- 761 JOHNSON, E. NOLAN—Pentland, Purvis, Keller & Co., 1701 duPont
Building, Miami, Florida
- R-99 JOHNSON, ELVIN V.—3824 Tacon Street, Tampa, Florida
- 421 JOHNSON, HAROLD C.—Valdes & Johnson, 1224 Manatee Avenue,
West, Bradenton, Florida
- 736 JOHNSON, LLOYD L.—38 North Gulf Boulevard, Indian Rocks Beach,
Florida
- 559 JOHNSON, RICHARD P.—1008 Florida Title Building, Jacksonville,
Florida
- 398 JOHNSON, ROLLO H.—810 Langford Building, Miami, Florida
- 480 JOHNSTON, JOHN A.—Griffith & Johnston, P. O. Box 2007, Orlando,
Florida
- 24 JORDAN, JOSIAH M.—808 Chaseville Road, Arlington, P. O. Box 256,
Jacksonville, Florida
- 763 JORDAN, CHARLES E.—Abess, Morgan & Altemus, 1620 duPont
Building, Miami, Florida
- 596 JURJET, WILLIAM F.—Ayers, Juriet & Bond, Washington National
Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida
- 353 KAISER, JULIUS H.—Williams and Kaiser, 805 Security Building,
Miami, Florida
- 720 KAMINSKY, MRS. MILDRED S.—2499 Pasadena, Detroit, Michigan
- 489 KANE, C. VERNON—Horwath & Horwath, 412 Lang Building, Ft.
Lauderdale, Florida
- 254 KANTOR, ERWIN P.—45 Buckman Building, Jacksonville, Florida
- 467 KANTZLER, MORRIS H.—420 Lincoln Road, Miami Beach, Florida
- 756 KAPLAN, BERTRAM H.—621 Florida Title Building, Jacksonville,
Florida
- 454 KARO, WILLIAM H.—Bureau of Internal Revenue, 314 Plaza Building,
245 S. E. 1st Street, Miami, Florida
- 113 KARSHNER, ROY—214 Palmer Building, Atlanta, Georgia
- 797 KASOFF, LOUIS—420 Lincoln Road, Miami Beach, Florida
- R-96 KATZ, ALBERT M.—915 Olive St., Rm. 1205, St. Louis 1, Missouri
- 104 KEEN, WILLIAM E.—406 Harvey Building, West Palm Beach, Florida
- 118 KELLER, JAMES I., SR.—Pentland, Purvis, Keller & Co., 1701 duPont
Building, Miami, Florida
- 678 KEMP, ORVIS M.—518½ Fleming Street, Key West, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 396 KENDALL, PETER C.—6821 Sunset Drive, South Miami, Florida
- 706 KENNEDY, ROBERT L.—Philips Professional Building, Winter Haven, Florida
- 645 KERFOOT, RONALD E.—132 Calvin Boulevard, Ft. Myers, Florida
- 540 KICKLITER, GEORGE K.—1644 First Avenue, North, St. Petersburg, Florida
- 503 KILGORE, FORREST A., JR.—Boone & Kilgore, 221 North Ivanhoe Boulevard, P. O. Box 751, Orlando, Florida
- R-40 KINDELAN, JAMES W.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 714 KINNEAR, CHARLES S.—705 Langford Building, Miami, Florida
- 628 KIRKTON, JOHN F.—Himes & Himes, 18 S. E. 4th Avenue, P. O. Box 462, Delray Beach, Florida
- R-15 KLANDERMAN, GERALD E.—Shepard & Klanderman, 307 First Federal Building, St. Petersburg, Florida
- 677 KLEIN, M. SYLVESTER—201 Radio Center Building, Ft. Lauderdale, Florida
- 799 KLINE, DAVID L.—Callahan & Stuzin, 1225 duPont Building, Miami, Florida
- 67 KLUTTZ, OREN E.—Bureau of Internal Revenue, P. O. Box 4193, Jacksonville, Florida
- 567 KNEAPLER, WILLIAM—91 To-To Lochee Drive, Hialeah, Florida
- 696 KNIGHT, JOHN G. F.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
- 775 KOHN, STEWART L.—Harry Blumin & Co., 420 Lincoln Road, Miami Beach, Florida
- 759 KREEGER, THOMAS B., JR.—Ernst & Ernst, 700 Ingraham Building, Miami, Florida
- 738 KURTZ, HOWARD E.—602 Metcalf Building, Orlando, Florida
- 552 LADO, FRED—807 First National Bank Bldg., Tampa, Florida
- 334 LANDIS, LEO—Resnek & Landis, 1820 S. W. 3rd Avenue, Miami, Florida
- 320 LANEY, MARION G.—Pribble, Wells & Laney, 215 American Building, P. O. Box 3667, Orlando, Florida
- 544 LANG, JAMES T.—The Industrial Bank Bldg., 1st Street at 2nd Avenue, N., St. Petersburg, Florida
- 742 LARGUE, JAMES E.—205 South Baylen Street, Pensacola, Florida
- 198 LaSALLE, ATHOS L.—278 Aragon Avenue, Coral Gables, Florida
- 406 LASKY, MORTIMER—201 Western Union Building, Norfolk, Virginia
- 613 LAWLOR, HAROLD J.—828 Lake Avenue, Lake Worth, Florida
- 680 LAWRENCE, ROBERT E.—1905 Congress Building, Miami, Florida
- 377 LEACH, G. BLAND—Kilgore Building, Leesburg, Florida
- 647 LEARNER, HOWARD—1414 Congress Building, Miami, Florida
- 289 LEAVY, YALE M.—Leavy & Eber, 1750 S. W. 3rd Avenue, Miami, Florida
- 83 LeBARON, E. T.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
- 326 LEE, FRANK O., JR.—Russell S. Bogue & Company, 801 Florida Theatre Building, St. Petersburg, Florida
- 229 LEFCOURT, SIDNEY—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
- 343 LEONARD, GEORGE B.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 126 LESTER, A. GILBERT—502 Philip's Professional Bldg., Winter Haven, Florida
- 811 LEVINE, HENRY—520 Olympia Building, Miami, Florida
- 345 LEVINE, SAUL S.—Levine and Cohn, 123 N. W. 12th Avenue, Miami, Florida
- 624 LEVITCH, STANLEY B.—Weber, Thompson and Lefcourt, 245 Shoreland Building, Miami, Florida
- 786 LILLARD, URBAN L.—6350 N. E. 4th Avenue, Miami, Florida
- 165 LINDFORS, CHARLES H.—100 N. E. 3rd Avenue, P. O. Box 257, Ft. Lauderdale, Florida
- 106-R LIST, JOEL—828 Lake Avenue, Lake Worth, Florida
- R-24 LITTLE, ROBERT M.—420 First National Bank Bldg., Tampa, Florida
- 570 LONG, MELVIN E.—8340 N. E. 2nd Avenue, Miami, Florida
- 464 LOTTERMAN, LOUIS—One Lincoln Road Building, Miami Beach, Florida
- 213 LOUCKS, JOHN E.—Rt. 2, Box 301-B, Sanford, Florida
- 557 LUCAS, JACK W.—205 American National Bank Bldg., Jacksonville, Florida
- 549 LUNDY, E. HOUSTON, JR.—Davis & Lundy, 810 Florida National Bank Bldg., Pensacola, Florida
- 537 LYLE, ROBERT TERRY—2107 Grand Avenue, Kansas City, Missouri
- 378 LYNCH, THOMAS P.—1125 Ingraham Building, Miami, Florida
- R-221 MACTYE, WILLIAM H.—Sharman & Mactye, 1405 First National Bank Bldg., Miami, Florida
- 433 MacWILLIAMS, ROBERT E.—Internal Revenue Service, P. O. Box 119, Dallas, Texas
- 636 MAGEE, LEWIS E.—James & Harris, 122 West Forsyth Street, Jacksonville, Florida
- R-29 MAHLER, ALEXANDER—1201 Congress Building, Miami, Florida
- 291 MAHLER, JOSEPH—1201 Congress Building, Miami, Florida
- 182 MAHONY, JOHN—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- R-97 MALTZ, MORTON—2642 Collins Avenue, Miami Beach, Florida
- 399 MANVILLE, F. G. H.—533 Seabreeze Boulevard, Daytona Beach, Florida
- 85 MARE, JOHN B.—362 Brent Building, Pensacola, Florida
- 482 MARKS, DAVID L.—305 Morgan Street, Tampa, Florida
- 727 MARSHALL, BYRD F.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 576 MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Virginia
- 810 MARTINEZ, MARCUS J.—416 Tampa Street, Tampa, Florida
- 758 MASSARO, FREDERICK L.—2329 Green Street, Tampa, Florida
- 733 MATTHEWS, ASHBY L., JR.—4646 Polaris Street, Jacksonville, Florida
- 391 MATTHEWS, JOHN A.—620 Security Building, Miami, Florida
- 771 MAULE, GRAYSON W.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 248 MAURER, W. S.—405 First Federal Building, Ft. Lauderdale, Florida
- 601 MAXWELL, RAYMOND R.—902 N. E. 19th Avenue, Ft. Lauderdale, Florida
- 670 MAY, ALBERT L.—Bureau of Internal Revenue, P. O. Box 1550, Daytona Beach, Florida
- 569 MAYERS, EUGENE—990 S. W. 1st Street, Miami, Florida
- 809 McABEE, WILLIAM W.—210 Kennedy Building, Pensacola, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 449 McALPIN, IRA M., JR.—202 Sunrise Theatre Building, Ft. Pierce, Florida
- 388 McCANDLISS, R. W.—744 Ingraham Building, Miami, Florida
- R-249 McCLAIN, A. H.—1530 duPont Building, Miami, Florida
- 574 McCLASKEY, ROBERT M.—2615 West Flagler Street, Miami, Florida
- 414 McCRILLUS, ROBERT M.—Crown & McCrillus, 126 Legal Building, Clearwater, Florida
- 605 McELYEA, STEWART D., JR.—25 South Main Street, Rm. 511, Dayton, Ohio
- 614 McGHIN, ANDREW J., JR.—Edmiston & McGhin, 320 City Building, St. Augustine, Florida
- R-60 McGLONE, FRANK I.—314 Grand Opera House Building, Terre Haute, Indiana
- 589 McGUIGAN, HAROLD C.—P. O. Box 407, Hazelwood, North Carolina
- 445 McLAIN, LEE W.—516 Palmer First National Bank Bldg., Sarasota, Florida
- 686 McLEAN, THOMAS E.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Florida
- 751 McLEOD, GLENN—202 N. W. 21st Street, Gainesville, Florida
- 619 McNAB, MAHON TERRY—University of Florida, Gainesville, Florida
- 664 McNAMARA, JOHN D.—705 Langford Building, Miami, Florida
- 580 MEEK, J. HUNTER, JR.—Tyson and Meek, 1565 Atlantic Boulevard, Jacksonville, Florida
- 704 MEIGHEN, MICKEY REX—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Florida
- 56 MEIGHEN, REX—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Florida
- 526 MERMELL, MAC—Mermell & Miller, 612 Ainsley Building, Miami, Florida
- 277 MEYER, HARRY H.—506 Sunset Drive, Coral Gables, Florida
- 365 MILAM, RALPH L.—1920 Hendricks Avenue, P. O. Box 5066, Jacksonville, Florida
- 585 MILES, FRANK J.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
- 561 MILLER, CHARLES S., JR.—308 Tampa Street, Tampa, Florida
- 292 MILLER, DAVID W.—P. O. Box 3391, Tampa, Florida
- 694 MILLER, HOWARD N.—Mermell and Miller, 612 Ainsley Building, Miami, Florida
- 342 MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Florida
- 84 MILLIGAN, CLAUDE K.—Milligan & Burke, 925 Barnett Bank Building, Jacksonville, Florida
- 268 MILLIGAN, GEORGE L.—Milligan & Burke, 925 Barnett Bank Building, Jacksonville, Florida
- 721 MINNICH, HAROLD L.—Saltmarsh, Cleaveland and Gund, P. O. Box 24, Pensacola, Florida
- 639 MITCHELL, FRITZ K.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Florida
- 689 MIXNER, ALBERT J.—1216 E. Colonial Drive, Orlando, Florida
- 252 MIZRAHI, JOSEPH M.—119 West Adams Street, Jacksonville, Florida
- 752 MOORE, JAMES F.—602 N. W. 13th Terrace, Gainesville, Florida
- R-176 MORGAN, GEORGE E.—6435 - 2nd Avenue, South, St. Petersburg, Florida
- 263 MORGAN, ROBERT M.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 833 MORRIS, BYRON—Rieders, Fink & Company, 621 Florida Title Building, Jacksonville, Florida
- 215 MORRIS, CLARENCE C.—Morris and Peeples, 216 Catalonia Avenue, Coral Gables, Florida
- 528 MORROW, SYLVESTER J.—Roberts & Morrow, 520 Seybold Building, Miami, Florida
- 473 MOSHIER, WILLIAM F.—Russell S. Bogue & Company, 801 Florida Theatre Building, St. Petersburg, Florida
- R-68 MOSS, J. THADDEUS—Bogue and Moss, 5 Brae-Bedell Patio, Naples, Florida
- R-59 MULLANEY, JAMES—602 Florida Theatre Building, Jacksonville, Florida
- R-41 NETSCHER, EDWARD G.—203 Franklin Street, Tampa, Florida
- 814 NETTLES, WILLIAM MACK—State Auditing Department, Tallahassee, Florida
- 442 NEWKIRK, HOWARD D.—P. O. Box 5535, Jacksonville, Florida
- R-38 NIXON, FRANCIS C.—Smoak, Davis & Nixon, 122 West Forsyth Street, Jacksonville, Florida
- 322 NUNEZ, GEORGE T.—645 South Oak Avenue, Bartow, Florida
- 443 ODOM, DRAGON B.—Darby, Darby & Odom, 301 North Marion Street, Lake City, Florida
- 626 OLIN, BERNARD—Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida
- R-207 OLSHEN, J. W.—420 Lincoln Road, Miami Beach, Florida
- 196 OOSTERHOUDT, O. J.—Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg., Jacksonville, Florida
- 726 ORR, LOWELL LANE—1400 N. E. 125th Street, North Miami, Florida
- 379 OSBORNE, C. H. J.—62 North Court Street, Orlando, Florida
- 560 OSBURN, JOSEPH KARL—210 East Colonial Drive, Orlando, Florida
- 459 OTCHIN, JOSEPH L.—2373 Coral Way, Miami, Florida
- 750 PALKO, BERNARD E.—Ring, Mahony & Arner, 525 Barnett Bank Building, Jacksonville, Florida
- R-34 PARKER, CHARLES PALMER—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Building, Miami, Florida
- R-33 PARKER, ROBERT—Hartman and Parker, 543 Seybold Building, Miami, Florida
- 273 PATRICK, RAYMOND V.—501 Jackson Street, Tampa, Florida
- 534 PATTON, WILLIAM M.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
- 458 PEEPLES, J. STEWART—Morris and Peeples, 216 Catalonia Avenue, Coral Gables, Florida
- 360 PENNEY, HARRY E.—5944 Sunset Drive, South Miami, Florida
- 18 PENTLAND, ROBERT, JR.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 748 PEPPER, M. LEONARD—Petroleum Building, Tallahassee, Florida
- 687 PEREZ, FRANK J.—M. A. Montenegro & Co., P. O. Box 789, 514 Franklin Street, Tampa, Florida
- 231 PEREZ, WALDO F.—Internal Revenue Service, 77 S. W. 27th Road, Miami, Florida
- 331 PERWIN, RICHARD I.—235 Lincoln Road, Miami, Florida
- 328 PETERSON, CLARENCE A.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
- R-47 PFLUG, J. LYNN—P. O. Box 813, Winter Park, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 129 PHILLIPS, JOSEPH E.—203 Radio Center Building, Ft. Lauderdale, Florida
- 777 PLAGER, RICHARD H.—P. O. Box 1054, Coral Gables, Florida
- R-66 PLUMMER, WENDELL H.—420 First National Bank Bldg., Tampa, Florida
- 676 POLIN, MILTON—10 N. E. 3rd Avenue, Miami, Florida
- 767 POLLAK, MELVIN—420 Lincoln Road, Miami Beach, Florida
- 461 POMERANTZ, LEWIS—2309 West Flagler Street, Miami, Florida
- 532 POPE, HAROLD C.—111 Harrison Avenue, Panama City, Florida
- R-259 POST, JOSEPH A.—10 N. E. 3rd Avenue, Miami, Florida
- 20 POTTER, CHARLES C.—Potter, Bower & Co., 338 N. Main Street, Orlando, Florida
- 481 POTTER, CHARLES M.—Potter, Bower & Co., 338 North Main Street, Orlando, Florida
- 800 POWELL, WILLIAM J.—Pribble, Wells & Laney, P. O. Box 3667, Orlando, Florida
- 256 POWERS, EARL P.—Purvis, Gray & Powers, 11 University Avenue, Gainesville, Florida
- 692 POWERS, W. F.—513-15 Florida National Bank Bldg., St. Petersburg, Florida
- 840 PRESSER, EDWIN—Rieders, Fink & Co., 401 Robertson Bldg., Ocala, Florida
- 718 PRIDE, ENOS PAUL, JR.—Stock Island, Key West, Florida
- 435 PRINCE, JAMES H.—170 Boulevard, S. E., Atlanta, Georgia
- 787 PRINS, RALPH K.—234 Biscayne Boulevard, Miami, Florida
- 44 PROSSER, DAVID S.—201½ E. Lemon Street, P. O. Box 513, Lakeland, Florida
- 125 PURVIS, HUGH F.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 193 PURVIS, ROY L.—Purvis, Gray & Powers, 11 West University Avenue, Gainesville, Florida
- 607 QUENTIN, LAWRENCE D.—1311 Harvey Building, West Palm Beach, Florida
- 114 QUINN, JIM—420 First National Bank Bldg., Tampa, Florida
- 112 RABE, ALBERT A.—512 Florida National Bank Bldg., St. Petersburg, Florida
- R-85 RACHLIN, NORMAN S.—1851 S. W. 37th Avenue, Miami, Florida
- 520 RADLER, SAUL—Radler & Wilson, 924 Lincoln Road, Miami Beach, Florida
- 708 RAINES, ROBERT HUGH—Turnburke, Brock and Raines, 1173 N. E. Cleveland Street, Clearwater, Florida
- 587 RALSTON, ROBERT E.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
- 392 RAMSEY, ERNEST A.—411 Fleming Street, Key West, Florida
- 70 RAMSEY, GEORGE J.—1011 Seybold Building, Miami, Florida
- 705 RASH, WINN P.—P. O. Box 8343, Tampa, Florida
- 466 RAWLS, BERNARD D.—Rawls & Ellis, 1430 duPont Building, Miami, Florida
- 665 RAYMOND, HERMAN C.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Florida
- 743 REA, GRADY W.—Florida State University, Tallahassee, Florida
- R-22 READY, SAMUEL L.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-222 REAMY, ROBERT L.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
- 764 REEVES, JOHN D.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 405 RESNEK, ABRAHAM—Resnek & Landis, 1820 S. W. 3rd Avenue, Miami, Florida
- 455 RHODES, WILLIAM B.—S. E. 1st Street & Avenue C., Belle Glade, Florida
- R-56 RIBBLER, WILLIAM—605 Lincoln Road, Miami Beach, Florida
- 51 RICHEY, MISS MARY LUELLA—Florida State University, Tallahassee, Florida
- R-43 RICKLING, JOHN W.—1801 - 12th Street, North, St. Petersburg, Florida
- 250 RIEDERS, ROBERT M.—Rieders, Fink & Company, 621 Florida Title Building, Jacksonville, Florida
- 485 RIFE, JOHN W.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Florida
- 735 RIHERD, THOMAS S.—3806 Obispo Street, Tampa, Florida
- 305 RING, JOHN R.—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida
- 181 RING, R. WARNER—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida
- 801 RIPLEY, CLARENCE B.—P. O. Box 346, Ft. Pierce, Florida
- 440 RIVERS, JOSEPH F., II—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Florida
- 195 ROBERTS, CHARLES S.—Roberts & Morrow, 520 Seybold Building, Miami, Florida
- 108 ROBERTSON, J. L., 132½ Volusia Avenue, Daytona Beach, Florida
- 632 ROBINSON, WILLIS C., JR.—Hq. USAFE, Compt. Acctg., APO 633, c/o Postmaster, New York, New York
- 491 ROCHE, QUENTIN C.—P. O. Box 823, Dayton, Ohio
- 412 RODGERS, FREDERICK T.—M. A. Montenegro & Co., 514 Franklin Street, P. O. Box 789, Tampa, Florida
- 518 RODMAN, MAX H.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
- 49 ROEHSNER, GEORGE H.—416 Tampa Street, Tampa, Florida
- 778 ROGERS, WALTER R.—P. O. Box 251, Riverside Station, Miami, Florida
- 659 ROSEN, JERALD I.—Herris and Rosen, 218 Pan American Bank Building, Miami, Florida
- R-37 ROSENBERG, NATHAN—2329 Coral Way, Miami, Florida
- 823 ROSENTHAL, HERSCHEL, Callahan & Stuzin, 1225 duPont Building, Miami, Florida
- 407 ROTH, EDWARD S.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida
- 335 ROTH, LOUIS R.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida
- 323 RUSSELL, CARLOS L.—Q.M. Base Depot, A.P.O. 301, c/o Postmaster, San Francisco, California
- 416 RUSSELL, KENNETH G.—1343 Main Street, Sarasota, Florida
- 643 RYALS, LESTER J.—2702 Azele Street, Tampa, Florida
- 297 RYAN, MISS ELEANOR M.—1507 Security Building, Miami, Florida
- 255 RYAN, JOHN F.—Internal Revenue Service, P. O. Box 1231, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 411 RYAN, WILLIAM B.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida
- 436 SACK, ELY J.—1118 Florida Title Bldg., Jacksonville, Florida
- 832 SACLARIDES, C. P.—1186 N. E. Cleveland St., Clearwater, Florida
- 719 SADOFF, MILTON—Sadoff & Schwartz, 717 Seybold Building, Miami, Florida
- 655 SAFER, PAUL J.—Spear, Sheldon & Company, 235 Lincoln Road, Miami Beach, Florida
- 119 ST. JOHN, NEWTON D.—411 Florida Title Building, Jacksonville, Florida
- 744 SALATHE, FRANK P.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
- 541 SALB, CHESTER E.—1405 First National Bank Bldg., Miami, Florida
- 516 SALTER, ABRAHAM J.—1943 Hollywood Boulevard, Hollywood, Florida
- 278 SALTMARSH, THOMAS W.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
- 668 SALZER, ERWIN S.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
- R-50 SAMMONS, CLEM H., JR.—605 Biscayne Building, Miami, Florida
- 715 SAMUELS, MARTIN—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
- R-88 SARAVAY, JACOB—2319 LeJeune Road, Coral Gables, Florida
- 279 SATHRE, FLOYD M.—1953 - 71st Street, Miami Beach, Florida
- 579 SCARBOROUGH, OVID P., JR.—Internal Revenue Service, P. O. Box 4760, Jacksonville, Florida
- 490 SCHAFER, ABRAHAM—355 Lincoln Road, Miami Beach, Florida
- 667 SCHELL, J. POWELL—c/o Sea Pak Corporation, St. Simons Island, Georgia
- 565 SCHINE, JEROME A.—M. A. Montenegro & Co., 415 Franklin Street, P. O. Box 789, Tampa, Florida
- 109-R SCHNEIDER, MILTON—Resnek and Landis, 1820 S. W. 3rd Avenue, Miami, Florida
- R-84 SCHOTT, E. LAWRENCE—P. O. Box 351, Hollywood, Florida
- 400 SCHROERS, PAUL F.—1205 Wallingford Place, West Palm Beach, Florida
- 26 SCHUYLER, W. L.—907 Ingraham Building, Miami, Florida
- R-206 SCHWARTZ, DAVID M.—210 S. Franklin Street, Tampa, Florida
- 224 SCHWARTZ, GEORGE—4111 North Miami Avenue, Miami, Florida
- 672 SCHWARTZ, GILBERT B.—Sadoff & Schwartz, 717 Seybold Building, Miami, Florida
- 749 SCOTT, NED H.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
- R-82 SEEGER, CHARLES F.—218 North Grandview, Daytona Beach, Florida
- 784 SEGAL, IRA H.—1491 N. W. 20th Street, Miami, Florida
- 87 SELDEN, CHARLES B.—1564 West Flagler Street, Miami, Florida
- 819 SELIK, MRS. YOLANDE L.—Spear, Sheldon & Company, 235 Lincoln Road, Miami Beach, Florida
- 139 SENSENEY, CHARLES G.—6012 - 8th Avenue, North, St. Petersburg, Florida
- 264 SEVERY, EVERETT W.—4301 N. W. Seventh Avenue, Miami, Florida
- 760 SHARFF, DAVID D.—610 N. E. 124th Street, North Miami, Florida
- 380 SHARMAN, VICTOR, JR.—Sharman and Mactye, 1405 First National Bank Bldg., Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 625 SHATTO, JAMES B.—1180 N. W. 73rd Street, Miami, Florida
- 448 SHEALY, ARTHUR L., JR.—Ring, Mahony & Arner, 525 Barnett National Bank Bldg., Jacksonville, Florida
- 107 SHELDON, E. RUSSELL—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
- 333 SHELDON, FRED M.—Spear, Sheldon & Company, 235 Lincoln Road, Miami Beach, Florida
- 700 SHELTON, JOHN C.—700 - 43rd Street, South, St. Petersburg, Florida
- 438 SHELTON, JOHN W.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
- 634 SHELTON, WOODROW W.—Smoak, Davis & Nixon, 122 West Forsyth Street, Jacksonville, Florida
- 98 SHEPARD, LEE C.—Shepard and Klanderman, 307 First Federal Building, St. Petersburg, Florida
- 246 SHEPARD, LEE C., JR.—309 Citizens Building, West Palm Beach, Florida
- 381 SHEPPARD, HENRY W.—Sheppard & Sheppard, P. O. Box 957, Eustis, Florida
- 690 SHEPPARD, WILSON G.—Sheppard & Sheppard, P. O. Box 957, Eustis, Florida
- 568 SHILLINGTON, HUGH B.—550 Brickell Avenue, Miami, Florida
- 426 SHINGLER, FRANKLIN S.—P. O. Box 88, Buena Vista, Georgia
- 509 SIDEN, NATHAN—1542 duPont Building, Miami, Florida
- 211 SIGAL, MYER O.—c/o G. Bernd Company, Riverside Avenue, Macon, Georgia
- R-54 SILETT, HARRY—214 Royal Palm Way, Palm Beach, Florida
- 638 SILVER, JACK—409 Consolidated Building, Jacksonville, Florida
- 805 SILVERMAN, MARK R.—Pentland and Cowles, 302 Wallace S. Building, Tampa, Florida
- 315 SIMKOWITZ, ISIDORE B.—One Lincoln Road Building, Miami Beach, Florida
- 423 SIMMON, JOHN H.—1707 West Cass Street, Tampa, Florida
- 723 SIMON, GEORGE M.—Weber, Thompson and Lefcourt, 245 Shoreland Building, Miami, Florida
- 709 SIMON, HAROLD E.—Internal Revenue Service, P. O. Box 1708, Miami, Florida
- 272 SINGER, ARTHUR—311 Lincoln Road, Miami Beach, Florida
- 508 SINGER, SEYMOUR D.—311 Lincoln Road, Miami Beach, Florida
- 470 SLAYTON, GEORGE H.—1900 Jetton Avenue, Tampa, Florida
- R-223 SMETHURST, B. M.—Smethurst & Dessaint, 204 Shoreland Building, Miami, Florida
- R-55 SMILES, LOUIS—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
- 669 SMITH, HAROLD W.—1734 Mayview Road, Jacksonville, Florida
- 330 SMITH, J. PAUL—M. A. Montenegro & Company, 514 Franklin Street, P. O. Box 789, Tampa, Florida
- R-63 SMITH, PAUL S.—1241 Ingraham Building, Miami, Florida
- 698-B SMITH, PLATT T.—James and Harris, 122 West Forsyth Street, Jacksonville, Florida
- 417 SMITH, R. BOB—Russell S. Bogue & Company, P. O. Box 2312, Tampa, Florida
- 338 SMITH, RALPH Y.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 505 SMITH, WILLIAM MARSHALL, JR.—M. A. Montenegro & Company,
P. O. Box 1188, Cocoa, Florida
- 168 SMOAK, PAUL R.—Smoak, Davis & Nixon, 310 Seminole Building,
Jacksonville, Florida
- 650 SOUTHERN, JIM E.—Ring, Mahony & Arner, 1201-16 duPont Build-
ing, Miami, Florida
- 551 SPANN, JULIUS H.—Saltmarsh, Cleaveland & Gund, 6 West Chase
Street, Pensacola, Florida
- 617 SPARKMAN, STEPHEN M., III—P. O. Box 1026, Sarasota, Florida
- 341 SPEAR, SIMEON D.—Spear, Sheldon & Company, 235 Lincoln Road,
Miami Beach, Florida
- 294 SPERRY, JOSEPH A.—Sperry & Rash, P. O. Box 8343, Tampa, Florida
- 546 STAFFORD, WILLIAM H.—Rex Meighen & Company, 1016 First
National Bank Bldg., Tampa, Florida
- 673 STEIN, MAX G.—1414 Congress Building, Miami, Florida
- 703 STEINLEN, JOHN J.—M. A. Montenegro & Company, 514 Franklin
Street, P. O. Box 789, Tampa, Florida
- R-77 STERN, ARNOLD J.—Wiener & Stern, 1302 Congress Building, Miami,
Florida
- R-49 STERNESHEIN, LEWIS—304 Roper Building, Miami, Florida
- 524 STEWART, BASIL M., JR.—Ring, Mahony & Arner, 1201-14 duPont
Building, Miami, Florida
- 337 STEWART, RICHARD H.—Internal Revenue Service, 307 Water Street,
Tampa, Florida
- 745 STILL, HOMER E., JR.—State Auditing Department, Knott Building,
Tallahassee, Florida
- 602 STOCKTON, WILLIAM A., JR.—331 Pan-A Building, West Palm
Beach, Florida
- 769 STOCKWELL, DAVID I.—521½ South Andrews Avenue, Ft. Lauder-
dale, Florida
- 792 STOKES, ALBERT L. H.—Resnek and Landis, 1820 S. W. 3rd Avenue,
Miami, Florida
- 499 STONEROCK, ROBERT F.—227 North Main Street, Orlando, Florida
- R-90 STONESIFER, CHARLES C.—Rex Meighen & Company, 1016 First
National Bank Bldg., Tampa, Florida
- 737 STUBBS, WILLIAM O., JR.—P. O. Box 652, Tampa, Florida
- 258 STUZIN, DAVID—Callahan and Stuzin, 1225 duPont Building, Miami,
Florida
- R-53 SULLIVAN, NORBERT P.—610 Empire Building, St. Petersburg,
Florida
- 166 SWEENEY, JOSEPH A.—First National Bank Building, Miami, Florida
- 131 TAIT, EDWARD B.—Edward B. Tait & Company, 8017 N. E. 2nd Ave-
nue, Miami, Florida
- 821 TAYLOR, CHARLES L.—1943 Hollywood Boulevard, Hollywood,
Florida
- R-28 TERRY, LELAND E.—1030 duPont Building, Miami, Florida
- 631 THOMPSON, MRS. BETH M.—Beth M. Thompson & Company, 919
South Miami Avenue, Miami, Florida
- 389 THOMPSON, EDGAR B.—Weber, Thompson & Lefcourt, 245 Shore-
land Building, Miami, Florida
- 822 THOMSON, THOMAS L.—Ring, Mahony & Arner, 1201 duPont Build-
ing, Miami, Florida
- 657 THORPE, HARRY R.—1220 Ingraham Building, Miami, Florida
- 465 TOMLINSON, ALLEN, III—Pentland, Purvis, Keller & Co., 1701
duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 640 TORNWALL, GEORGE E., JR.—Russell S. Bogue & Company, 802 Florida Theatre Building, P. O. Box 1340, St. Petersburg, Florida
- 475 TRIPPLETT, JOSEPH I.—Bradley & Triplett, P. O. Box 176, Green Cove Springs, Florida
- 286 TRIPPLETT, THOMAS E.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
- 450 TRIPP, CARL G.—Bunting, Comer & Tripp, Broderick Building, Lakeland, Florida
- 830 TRIVETT, VICTOR G.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 233 TRUMBO, SILAS B.—Internal Revenue Service, P. O. Box 2593, Orlando, Florida
- R-45 TRUMBOWER, JERROLD S.—Colley & Trumbower, 14 E. Washington Street, Orlando, Florida
- 154 TURNBURKE, H. M.—Turnburke, Brock and Raines, 1173 N. E. Cleveland Street, Clearwater, Florida
- 562 TURNER, JOHN A.—601 Hawthorne Trail, Lakeland, Florida
- 697 TURNER, LESLIE C.—Rieders, Fink & Company, 401 Robertson Building, Ocala, Florida
- 496 TURNNEY, JOHN P.—116 Lee Street, Jacksonville, Florida
- 351 TYLER, W. J.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Florida
- 553 TYSON, H. LYNTON—Tyson & Meek, 1565 Atlantic Boulevard, Jacksonville, Florida
- 344 TYTELL, BERNARD—307 Roper Building, Miami, Florida
- 577 URBAN, O. RICHARD—Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg., Jacksonville, Florida
- 138 VALDES, JAMES F.—Valdes & Johnson, 1224 Manatee Avenue, West, Bradenton, Florida
- 280 VALDES, ROBERT E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Florida
- 149 VARNEDOE, IRA J.—Goodrich & Varnedoe, 2223 Oak Street, Jacksonville, Florida
- 501 VASS, GEORGE T.—Russell S. Bogue & Company, P. O. Box 2312, Tampa, Florida
- 598 VEACH, ROBERT L.—2981 N. W. 54th Street, Miami, Florida
- 336 VILLANUEVA, FENOR—1680 S. W. 15th Street, Miami, Florida
- R-61 VINEYARD, VERNON F.—Vineyard & Company, 203 Coker Building, Winter Haven, Florida
- 793 VOGELSANG, PAUL P., JR.—Harrison Arcade, Hollywood, Florida
- 834 VOGT, ROBERT G.—140½ Volusia Avenue, Daytona Beach, Florida
- R-186 VROON, JULIUS M.—234 Biscayne Boulevard, Miami, Florida
- 731 WAAS, MAXWELL—436 Seybold Building, Miami, Florida
- 523 WACHA, FRANK A.—Himes & Himes, P. O. Box 1175, Stuart, Florida
- 646 WAGNER, FRED R., JR.—307 Bradford Road, P. O. Box 935, Tallahassee, Florida
- 539 WAITE, ROBERT S.—P. O. Box 257, Ft. Lauderdale, Florida
- 486 WALKER, KENNETH D.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 612 WALKER, WALLIS L.—Brinkley Building, Tallahassee, Florida
- 684 WALLACH, HERBERT P., JR.—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
- 593 WALSH, LEON G., JR.—807 Tampa Theatre Building, Tampa, Florida
- 43 WALTON, WILLIAM O.—218 Catalonia Avenue, Coral Gables, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 310 WALZ, RAY J.—304 First National Bank Bldg., Coral Gables, Florida
802 WARD, CHARLES H.—P. O. Box 2029, Montgomery, Alabama
R-62 WARD, HARVEY D.—Post Office Building, Safety Harbor, Florida
299 WARD, J. T.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
174 WARMACK, WILLIAM J.—361 Irvington Street, Congress Heights, Washington 21, D. C.
209 WASSERMAN, SIDNEY—Sidney Wasserman and Company, 420 Lincoln Road, Miami Beach, Florida
162 WEATHERS, JOHN C.—606 Biscayne Bldg., Miami, Florida
R-36 WEAVER, JAMES S.—118 East Broadway, Ocala, Florida
393 WEBB, J. HOWARD—Ernst & Ernst, 700 Ingraham Building, Miami, Florida
R-5 WEBER, OTTO F.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
666 WEBSTER, NORMAN A.—1201 N. E. 2nd Avenue, Miami, Florida
663 WEIDLING, ROLF S.—203 Radio Center Building, Ft. Lauderdale, Florida
R-19 WEINBERG, MORRIS W.—2815 North Miami Avenue, Miami, Florida
288 WEINER, BENJAMIN—1428 duPont Building, Miami, Florida
654 WEINER, IRVING J.—432 Plaza Building, 245 S. E. 1st Street, Miami, Florida
361 WEINER, MILTON—3020 S. W. 5th Avenue, Miami, Florida
656 WEINER, SAMUEL—2815 North Miami Avenue, Miami, Florida
609 WEISGLASS, JACK—1782 West Flagler Street, Miami, Florida
240 WEISS, EUGENE J.—311 One Lincoln Road Building, Miami Beach, Florida
R-95 WEISS, HARRY J., JR.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
99 WEISS, PAUL J.—1002 Security Building, Miami, Florida
747 WELCH, GEORGE D.—Callahan and Stuzin, 1225 duPont Building, Miami, Florida
517 WELLS, KURT—1414 Congress Building, Miami, Florida
339 WELLS, GORDON W.—300 Brent Annex, Pensacola, Florida
283 WELLS, H. IRVIN—Pribble, Wells & Laney, 215 American Building, P. O. Box 3667, Orlando, Florida
497 WELLS, HAROLD E.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
621 WELLS, MAXWELL W., JR.—Pribble, Wells & Laney, 215 American Building, P. O. Box 3667, Orlando, Florida
695 WENTWORTH, AUBREY D.—State Auditing Department, Tallahassee, Florida
495 WETHERINGTON, CARLTON A.—718 Florida Title Building, Jacksonville, Florida
581 WHITE, ROBERT N.—P. O. Box 246, Cocoa, Florida
130 WHITFIELD, GEORGE B.—345 Merchandise Mart, Chicago 54, Illinois
R-107 WHYTE, NELSON L.—Edward B. Tait & Co., 8017 N. E. 2nd Ave., Miami, Florida
R-78 WICKS, CHARLES F.—Baker and Wicks, P. O. Box 1233, Orlando, Florida
318 WIENER, ABRAHAM B.—Wiener & Stern, 1301 Congress Building, Miami, Florida
839 WIENER, MARVIN I.—Wiener and Stern, 1301 Congress Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 394 WILEY, C. ARTHUR—Charles B. Costar & Company, 902 First National Bank Bldg., Miami, Florida
- 21 WILKINS, M. L.—215 Hartsell Building, Lakeland, Florida
- 675 WILLIAMS, DONALD K.—2691 N. W. 7th Street, Miami, Florida
- 354 WILLIAMS, ELMO H.—Williams and Kaiser, 805 Security Building, Miami, Florida
- 281 WILLIAMS, GEORGE H., JR.—Vineyard & Company, 203 Coker Building, Winter Haven, Florida
- 582 WILLIAMS, WILLARD E.—Williams and Cunningham, Citizens Bank Building, Gainesville, Florida
- 401 WILLIS, BRYAN M.—State Auditing Department, Tallahassee, Florida
- 746 WILLIS, DON F.—Saltmarsh, Cleaveland & Gund, P. O. Box 327, Panama City, Florida
- 627 WILSON, ALLAN P.—Radler & Wilson, 924 Lincoln Road, Miami Beach, Florida
- 428 WINN, WOODSON O.—219 Love Building, P. O. Box 794, Delray Beach, Florida
- 282 WINTERBURN, JACK R.—1213 Florida Title Building, Jacksonville, Florida
- 462 WINTERS, ARTHUR L.—Suite 307, Roper Building, Miami, Florida
- 478 WITTENSTEIN, JOSEPH—Wittenstein, Hartman & Co., 409 Metcalf Building, Orlando, Florida
- 662 WOOD, HAYES B.—1010 Biscayne Building, Miami, Florida
- 633 WRIGHT, THOMAS C.—Smoak, Davis & Nixon, 310 Seminole Building, Jacksonville, Florida
- 403 WRIGHT, WILLIAM R.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 573 YARBOROUGH, JAMES L., JR.—5940 S. W. 73rd Street, South Miami, Florida
- 806 YARBROUGH, ORIN S.—1910 N. E. 7th Terrace, Gainesville, Florida
- 776 ZAIAC, MANUEL—1136 Collins Avenue, Miami Beach, Florida
- 825 ZALPH, BYRON—Callahan and Stuzin, 1225 duPont Building, Miami, Florida
- 651 ZITTRER, JOSEPH—305 N. W. 27th Avenue, Miami, Florida

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**Authorized to Practice
Their Profession in the State of Florida
For the Year 1955**

- ABESS, MORGAN & ALTEMUS—1620 duPont Bldg., Miami, Fla.
Leonard L. Abess, C.P.A.; Robert M. Morgan, C.P.A.; Robert M. Altemus,
C.P.A.; R. Grady Barrs, C.P.A.
- AHRANO AND HOSFORD—201 Title Bldg., Tallahassee, Fla.
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.
- ALLEN AND GILLIAM—19 Collier Arcade, Box 1306, Ft. Myers, Fla.
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.
- AYERS, JUREIT & BOND—254 Giralda Ave., Coral Gables, Fla.
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.
- BAKER AND WICKS—P. O. Box 1233, Orlando, Fla.
C. E. Baker, C.P.A.; C. F. Wicks, C.P.A.
- BATEMAN AND JEFFRIES—Riviera Beach Bank Bldg., Riviera Beach, Fla.
Justus B. Bateman, C.P.A.; William R. Jeffries, C.P.A.
- BIGHAM AND CARTER—501 Jackson Street, Tampa, Fla.
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.
- HARRY BLUMIN & COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Harry Blumin, C.P.A.; Louis Smiles, C.P.A.; Herbert P. Wallach, Jr., C.P.A.;
Robert A. Becker, C.P.A.
- RUSSELL S. BOGUE & COMPANY—501 Morgan St., P. O. Box 2312, Tampa,
Fla.; 801 Florida Theatre Bldg., St. Petersburg, Fla.
Russell S. Bogue, C.P.A.; Frank O. Lee, Jr., C.P.A.; Jack T. Compton, C.P.A.;
George T. Vass, C.P.A.; R. Bob Smith, C.P.A.; George E. Tornwall, Jr., C.P.A.
- BOLGER & CULBERTSON—447 Pan American Bank Bldg., Miami, Fla.
James L. Bolger, C.P.A.; W. Wirt Culbertson, C.P.A.
- BOONE & KILGORE—221 N. Ivanhoe Blvd., P. O. Box 751, Orlando, Fla.
John W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.
- BRADLEY & TRIPLETT—Box 176, Green Cove Springs, Fla.
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.
- BROMBERG, ARONOW & COMPANY—1000 Lincoln Road, Miami Beach
Paul D. Bromberg, C.P.A.; Louis Aronow, C.P.A.; David B. Hipsman, C.P.A.
- BUNTING, COMER & COMPANY—Park Avenue at Scenic Hwy., Lake Wales,
Fla.
H. J. Comer, Jr., C.P.A.; Norman H. Bunting, C.P.A.; Herbert A. Ingley, Jr.,
C.P.A.
- BUNTING, COMER & TRIPP—Broderick Building, Lakeland, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp, C.P.A.
- CALLAHAN & STUZIN—1225 duPont Building, Miami, Fla.
David Stuzin, C.P.A.; W. J. Callahan, C.P.A.; Charles Hertzooff, C.P.A.
- COCHRANE & COCHRANE—200 Peacock Bldg., Ft. Pierce, Fla.
John P. Cochrane, Jr., C.P.A.; John P. Cochrane, C.P.A.
- COLLEY & TRUMBOWER—Rutland Bldg., 14 E. Washington St., Orlando, Fla.
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.
- CHARLES B. COSTAR & CO.—902 First National Bank Bldg., Miami, Fla.
Charles B. Costar, C.P.A.; Edward J. Biebrich, C.P.A.
- CREEL & DENNISON—505 Brent Annex, Pensacola, Fla.
L. E. Creel, Jr., C.P.A.; Fayette Dennison, Jr., C.P.A.
- CROWN & MCCRILLUS—126 Legal Bldg., Clearwater, Fla.
W. E. Crown, Jr., C.P.A.; Robert M. McCrillus, C.P.A.

- W. O. DALEY & CO.—419 Magnolia Ave., Orlando, Fla.
W. O. Daley, C.P.A.; K. E. Hartsaw, C.P.A.
- DARBY, DARBY & ODOM—Stovall Professional Bldg., Tampa, Fla.; Peoples Hardware Bldg., Lake City, Fla.
C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.
- DAVIS & LUNDY—Florida National Bank Bldg., Pensacola, Fla.
L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.
- DERBY AND GREENE—356 S. Beach St., Daytona Beach, Fla.
A. Steuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.
- WILBUR F. DIVINE & COMPANY—711 Guaranty Bldg., West Palm Beach, Fla.
Wilbur F. Divine, C.P.A.; Gerald L. Hawkins, C.P.A.
- EDMISTON AND McGHIN—City Bldg., St. Augustine, Fla.
William C. Edmiston, Jr., C.P.A.; Andrew J. McGhin, Jr., C.P.A.
- CLYDE A. EPPERSON AUDIT COMPANY—843 Ingraham Bldg., Miami, Fla.
Clyde A. Epperson, C.P.A.; Peter C. Kendall, C.P.A.
- EVANS & CASHWELL—55 E. Livingston Ave., Orlando, Fla.
A. Ross Evans, C.P.A.; Oscar W. Cashwell, Jr., C.P.A.
- FEIN & HIEPE—717 Times Bldg., St. Petersburg, Fla.
Joseph Fein, C.P.A.; Edwin Hiepe, C.P.A.
- GASSNER & McLEAN—525 Florida National Bank Bldg., St. Petersburg, Fla.
Walter S. Gassner, C.P.A.; Thomas E. McLean, C.P.A.
- GILLMAN AND FRENCH—Ingraham Bldg., Miami, Fla.
Louis Gillman, C.P.A.; Hans H. French, C.P.A.
- GOLDSTEIN & SIDEN—1542 duPont Bldg., Miami, Fla.
Benjamin B. Goldstein, C.P.A.; Nathan Siden, C.P.A.
- GOODRICK & VARNEDOE—P. O. Box 1632, Jacksonville 2, Fla.
Charles H. Goodrich, C.P.A.; Ira J. Varnedoe, C.P.A.
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Jack I. Greene, C.P.A.; J. Karl Osburn, C.P.A.
- GRIFFITH & JOHNSTON—Washington St. Arcade, P. O. Box 2007, Orlando, Fla.
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- HALL AND FISHER—10th Floor Schultz Bldg., 118 W. Adams St., Jacksonville, Fla.
P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; John W. Shelton, C.P.A.
- HARRIS AND SCHOTT—1843 Hollywood Blvd., Hollywood, Fla.
Roy R. Harris, C.P.A.; E. Lawrence Schott, C.P.A.
- JOSEPH HARTMAN & ASSOCIATES—306 Clark Bldg., Jacksonville, Fla.
Joseph Hartman, C.P.A.; Frank Benjamin, C.P.A.; Bennie M. Hoffenberg, C.P.A.
- HARTMANN AND PARKER—543 Seybold Bldg., Miami, Fla.
Morten F. Hartmann, C.P.A.; Robert Parker, C.P.A.
- HARVEY AND HARVEY—305 Morgan Street, Tampa, Fla.
P. J. Harvey, C.P.A.; Pierce J. Harvey, Jr., C.P.A.; William Kendall Baker, C.P.A.
- HERRIS AND ROSEN—218 Pan American Bank Bldg., Miami, Fla.
Irving Herris, C.P.A.; Jerald I. Rosen, C.P.A.
- HIMES & HIMES—P. O. Box 1585, West Palm Beach, Fla.; 6 S. E. 5th Ave., Delray Beach, Fla.; DeHon Bldg., Stuart, Fla.
Whitney B. Himes, C.P.A.; S. Hilburn Himes, C.P.A.; Daniel Downey, Jr., C.P.A.; John F. Kirkton, C.P.A.; Frank A. Wacha, C.P.A.; Frederic T. DeHon, C.P.A.

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James D. A. Holley, C.P.A.; Roger W. Cole, C.P.A.; V. Dudley Glover, Jr., C.P.A.; Leon G. Walsh, Jr., C.P.A.; Maurice A. Barineau, C.P.A.; Robert T. Gravelly, C.P.A.
- JAMES AND HARRIS—122 W. Forsyth St., Jacksonville, Fla.
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- JOHNSON & COMPANY—225 Nasrallah Bldg., 2720 Park St., Jacksonville, Fla.
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- ORVIS M. KEMP & ERIC G. CURRY—518½ Fleming St., Key West, Fla.
Orvis M. Kemp, C.P.A.; Eric G. Curry, C.P.A.
- LEAVY AND EBER—1750 S. W. 3rd Ave., Miami, Fla.
Victor I. Eber, C.P.A.; Yale M. Leavy, C.P.A.
- LEVINE & COHN—123 N. W. 12th Ave., Miami, Fla.
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Rex Meighen, C.P.A.; Mark W. Eastland, Jr., C.P.A.; Robert E. Valdes, C.P.A.; William H. Stafford, C.P.A.; M. R. Meighen, C.P.A.
- MERMELL AND MILLER—612 Ainsley Bldg., Miami, Fla.
Mac Mermell, C.P.A.; Howard N. Miller, C.P.A.
- MILLIGAN & BURKE—925 Barnett National Bank Bldg., P. O. Box 1079, Jacksonville, Fla.
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- OOSTERHOUDT & EVARTS—1009 Barnett National Bank Bldg., Jacksonville, Fla.
O. J. Oosterhoudt, C.P.A.; Harry W. Evarts, C.P.A.
- OSBURN AND GREENE—210 E. Colonial Drive, Orlando, Fla.
J. Karl Osburn, C.P.A.; Jack I. Greene, C.P.A.
- PARKER, BERNSTEIN & HENRIQUEZ—608 Chamber of Commerce Bldg., Miami, Fla.
Charles Palmer Parker, C.P.A.; Norcott S. Henriquez, C.P.A.; Barney Bernstein, C.P.A.
- PENTLAND AND COWLES—302 Wallace S. Bldg., Tampa, Fla.
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- PENTLAND, PURVIS, KELLER & COMPANY—1701-17 duPont Bldg., Miami, Fla.
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- POTTER, BOWER & COMPANY—338 North Main St., P. O. Box 3426, Orlando, Fla.
Charles C. Potter, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A. Peterson, C.P.A.

- PURVIS, GRAY AND POWERS—11 West University Ave., P. O. Box 16, Gainesville, Fla.
Roy L. Purvis, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.; William M. Patton, C.P.A.; Frank J. Miles, C.P.A.
- RADLER AND WILSON—924 Lincoln Rd., Miami Beach, Fla.
Saul Radler, C.P.A.; Allan P. Wilson, C.P.A.
- RESNEK & LANDIS—1820 S. W. 3rd Ave., Miami, Fla.
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- RIEDERS, FINK & COMPANY—621 Florida Title Bldg., Jacksonville, Fla.; Robertson Bldg., Ocala, Fla.
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Richard P. Johnson, C.P.A.; Bertram H. Kaplan, C.P.A.; Jack Silver, C.P.A.; Leslie C. Turner, C.P.A.
- RING, MAHONY & ARNER—1201-16 duPont Bldg., Miami, Fla.; 522 Barnett Bank Bldg., Jacksonville, Fla.
R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; W. S. Heyward, C.P.A.; John R. Ring, C.P.A.; Arthur I. Hemmings, C.P.A.; James W. Kindelan, C.P.A.; Basil M. Stewart, Jr., C.P.A.
- ROBERTS AND MORROW—520 Seybold Bldg., Miami, Fla.
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- ROTH & GOTTLIEB—712 Ainsley Bldg., Miami 32, Fla.
Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.
- SADOFF & SCHWARTZ—717 Seybold Bldg., Miami, Fla.
Milton Sadoff, C.P.A.; Gilbert B. Schwartz, C.P.A.
- SALTMARSH, CLEAVELAND & GUND—6 W. Chase St., Pensacola, Fla.; 106 E. 4th St., Panama City, Fla.
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.; Don F. Willis, C.P.A.; Frank P. Salathe, C.P.A.
- SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.
Victor J. Sharman, C.P.A.; William H. Mactye, C.P.A.
- SHELDON, CURRY, CANNING & WELLS—701 Times Bldg., St. Petersburg, Fla.
E. R. Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Wilbert R. Canning, C.P.A.; Harold E. Wells, C.P.A.
- SHEPARD AND KLANDERMAN—307 First Federal Bldg., St. Petersburg, Fla.
L. C. Shepard, C.P.A.; G. E. Klanderman, C.P.A.
- SHEPPARD & SHEPPARD—421 No. Bay St., P. O. Box 957, Eustis, Fla.
H. W. Sheppard, C.P.A.; W. G. Sheppard, C.P.A.
- SMETHURST & DESSAINT—204 Shoreland Bldg., Miami, Fla.
B. M. Smethurst, C.P.A.; Louis M. Dessaint, C.P.A.
- SMITH, RYAN & CARLISLE—Independent Life Bldg., Jacksonville, Fla.
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Robert T. Carlisle, C.P.A.
- SMOAK, DAVIS & NIXON—Suite 310, 122 W. Forsyth St., Jacksonville, Fla.
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.
- SPEAR, SHELDON & COMPANY—235 Lincoln Rd., Miami Beach, Fla.
Fred M. Sheldon, C.P.A.; Simeon D. Spear, C.P.A.; Paul J. Safer, C.P.A.; Ralph Gordon, C.P.A.
- SPERRY AND RASH—P. O. Box 8343, Tampa 4, Fla.
Joseph A. Sperry, C.P.A.; Winn P. Rash, C.P.A.
- EDWARD B. TAIT & COMPANY—8017 N. E. 2nd Ave., Miami, Fla.
Edward B. Tait, C.P.A.; Nelson L. Whyte, C.P.A.
- BETH M. THOMPSON & COMPANY—919 South Miami Ave., Miami, Fla.
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.

- TURNBURKE, BROCK & RAINES—1173 N. E. Cleveland St., Clearwater, Fla.
Harry M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H. Raines, C.P.A.
- TYLER, ANDERSON & RIFE—248 Pan American Bank Bldg., Miami, Fla.
W. J. Tyler, C.P.A.; K. F. Anderson, C.P.A.; John W. Rife, C.P.A.
- TYSON AND MEEK—1565 Atlantic Blvd., Jacksonville, Fla.
H. Lynton Tyson, C.P.A.
J. Hunter Meek, Jr., C.P.A.
- VALDES & JOHNSON—1224 Manatee Ave., W., Bradenton, Fla.
James F. Valdes, C.P.A.; Harold C. Johnson, C.P.A.
- VINEYARD & COMPANY—203 Coker Bldg., Winter Haven, Fla.
Vernon F. Vineyard, C.P.A.; George H. Williams, Jr., C.P.A.
- SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Sidney Wasserman, C.P.A.; Bernard Olin, C.P.A.
- WEBER, THOMPSON & LEFCOURT—245 Shoreland Bldg., Miami, Fla.
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.; Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.
- WIENER AND STERN—1301 Congress Bldg., Miami, Fla.
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.; Marvin I. Wiener, C.P.A.
- WILLIAMS & CUNNINGHAM—Citizens Bank Bldg., Gainesville, Fla.
Willard E. Williams, C.P.A.; Dudley H. Cunningham, C.P.A.
- WILLIAMS AND KAISER—805 Security Bldg., Miami, Fla.
Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.
- WITTENSTEIN, HARTMAN & COMPANY—409 Metcalf Bldg., Orlando, Fla.
Joseph Hartman, C.P.A.; Joseph Wittenstein, C.P.A.; Milton Brickman, C.P.A.

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Authorized to Practice
Their Profession in the State of Florida
For the Year 1955

P.A.
Certificate
Number

- 359 ANDREWS, JOHN—P. O. Box 3291, Tampa, Fla.
- 362 BARNES, M. H.—702 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- 108 BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
- 7 BOYLE, JOHN C.—415 Crozer Bldg., Chester, Penn.
- 353 CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
- 122 DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Fla.
- 234 DEVLIN, PHILIP—P. O. Box 83, Palatka, Fla.
- 19 DISMORE, GEORGE B.—1350 E. Adams Street, Jacksonville, Fla.
- 235 DUNCAN, E. ALEXANDER—131 E. Bay St., Jacksonville, Fla.
- 341 DUNN, MOREY—714 Florida Avenue, West Palm Beach, Fla.
- 473 FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Fla.
- 128 FLUNO, ARTHUR S.—781 Antionette Avenue, Winter Park, Fla.
- 131 FOYE, ARTHUR B.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
- 133 GANE, O. A.—315 Fern Street, West Palm Beach, Fla.
- 244 GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Fla.
- 466 GIVEN, A. F.—319 N. E. 2nd Avenue, Miami, Fla.
- 380 GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
- 249 HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Va.
- 34 HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
- 386 HIGGINS, JOHN W.—3208 Barcelona, Tampa, Fla.
- 143 HORWATH, ERNEST B.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
- 147 HORWATH, JOHN N.—Horwath & Horwath, 100 W. Monroe Street, Chicago, Illinois
- 356 JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Fla.
- 392 LEPPARD, WILLIAM M.—1505 Candler Bldg., Atlanta, Ga.
- 157 MARKS, CHARLES H.—705 Langford Bldg., Miami, Fla.
- 276 MARTZ, ROLLIE C.—2047 - 21st Ave., N., St. Petersburg, Fla.
- 272 McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Fla.
- 401 MILLER, GEORGE B.—152 N. E. 92nd St., Miami, Fla.
- 292 PACE, MURL E.—16 W. South Street, Orlando, Fla.
- 167 PALMER, LESLIE E.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.

ALPHABETICAL LIST OF PUBLIC ACCOUNTANTS

- 299 PRATT, HENRY J.—1300 1st National Bldg., Birmingham, Ala.
66 PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 215 American Bldg.,
P. O. Box 3667, Orlando, Fla.
421 SAWYER, CLIFTON A.—184 Wingate Avenue, Norwood 7, Rhode
Island
177 SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
467 SCHWERDTFEGER, GEORGE—605 W. Lafayette St., Tampa, Fla.
307 SERGEANT, J. D.—701 N. E. 26th St., Miami 37, Fla.
188 TOTH, LOUIS—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.

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**Authorized to Practice
Their Profession in the State of Florida
For the Year 1955**

ERNST & ERNST—700 Ingraham Bldg., Miami, Fla.
J. H. Webb, C.P.A.

HASKINS AND SELLS—1825 Barnett National Bank Bldg., Jacksonville, Fla.
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.;
Leslie E. Palmer, P.A.

HORWATH AND HORWATH—1333 duPont Bldg., Miami, Fla.
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; C. Vernon
Kane, C.P.A.; I. L. de Naray, C.P.A.

PRIBBLE, WELLS & LANEY—215 American Bldg., P. O. Box 3667, Orlando,
Fla.
R. C. Pribble, P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; A. A.
Ehrlich, C.P.A.; Maxwell W. Wells, Jr., C.P.A.; George J. Baer, C.P.A.

Geographical List of CERTIFIED AND PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1955

AVON PARK

ENGLAND, WILLIAM R., C.P.A.;
P. O. Box 427

BARTOW

HAINES, LELAND H., C.P.A.; U. S.
A. F. Air Base
NUNEZ, GEORGE T., C.P.A.; 645 S.
Oak Ave.

BELLE GLADE

BAMFORD, WALTER C., C.P.A.;
Elsberry Bldg.
RHODES, WILLIAM B., C.P.A.; S.
E. 1st Street and Avenue C.

BRADENTON

JOHNSON, HAROLD C., C.P.A.;
Valdes & Johnson, 1224 Manatee Ave.,
W.
VALDES, JAMES F., C.P.A.; Valdes
& Johnson, 1224 Manatee Ave., W.
HENSON, MISS M. GLENN, P.A.;
310 Professional Bldg.

CLEARWATER

BROCK, CHARLES A., C.P.A.; Turn-
burke, Brock and Raines, 1173 N.E.
Cleveland St.
CROWN, WILLIAM E., JR., C.P.A.;
Crown & McCrillus, 126 Legal Bldg.
McCRILLUS, ROBERT M., C.P.A.;
Crown & McCrillus, 126 Legal Bldg.
RAINES, ROBERT HUGH, C.P.A.;
Turnburke, Brock and Raines, 1173
N.E. Cleveland St.
SACLARIDES, C. P., C.P.A.; 1186 N.
E. Cleveland St.
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COCOA

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SMITH, WILLIAM MARSHALL,
JR., C.P.A.; M. A. Montenegro & Co.,
P. O. Box 1188
WHITE, ROBERT N., C.P.A.; P. O.
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DAVENPORT

HICKMAN, WILLIAM P., C.P.A.;
P. O. Box 261

DAYTONA BEACH

BURGESS, JOHN H., C.P.A.; 436
Roth Street
DERBY, A. STEUART, JR., C.P.A.;
Derby and Greene, 356 S. Beach St.
GENTER, FRANK M., C.P.A.; Win-
gate Bldg.
GREENE, SINGLETON L., C.P.A.;
Derby and Greene, 356 S. Beach St.
HOGLE, FRANCIS M., JR., C.P.A.;
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MANVILLE, F. G. H., C.P.A.; 533
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MAY, ALBERT, C.P.A.; Bureau of In-
ternal Revenue, P. O. Box 1550
ROBERTSON, J. L., C.P.A.; 132½ Vo-
lusia Ave.
SEEGER, CHARLES F., C.P.A.; 218
N. Grandview
VOGT, ROBERT G., C.P.A.; 140½
Volusia Ave.

DeLAND

BEIGHTS, DAVID M., C.P.A.; c/o
John B. Stetson University

DELRAY BEACH

KIRKTON, JOHN F., C.P.A.; Himes
& Himes, 18 S. E. Fourth Ave., P. O.
Box 462
WINN, WOODSON O., C.P.A.; P. O.
Box 794

EUSTIS

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Sheppard & Sheppard, Box 957
SHEPPARD, WILSON G., C.P.A.;
Sheppard & Sheppard, Box 957

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FORT LAUDERDALE

- BURKE, WILLIAM J., C.P.A.; Ring, Mahony & Arner, 206 Television Bldg.
- COLEMAN, RAYMOND C., C.P.A.; 203-4 Hector Bldg.
- GUIDO, GENE J., C.P.A.; Horwath & Horwath, 412 Lang Bldg.
- HARRINGTON, ALFRED D., JR., C.P.A.; Ring, Mahony & Arner, 206 Television Bldg.
- HENSON, J. LEWIS, C.P.A.; 124 E. Second St., Rm. 2
- HOCH, JOEL, C.P.A.; 202 American Bank Bldg.
- KANE, C. VERNON, C.P.A.; Horwath & Horwath, 412 Lang Bldg.
- KLEIN, M. SYLVESTER, C.P.A.; 201 Radio Center Bldg.
- LINDFORS, CHARLES H., C.P.A.; 100 N. E. 3rd Ave., P. O. Box 257
- MAURER, W. C., C.P.A.; 405 First Federal Bldg.
- MAXWELL, RAYMOND R., C.P.A.; 902 N. E. 19th Ave.
- PHILLIPS, JOSEPH E., C.P.A.; 203 Radio Center Bldg.
- STOCKWELL, DAVID I., C.P.A.; 510½ S. Andrews Ave.
- WAITE, ROBERT S., C.P.A.; P. O. Box 257
- WEIDLING, ROLF S., C.P.A.; 203 Radio Center Bldg.

FORT MYERS

- ALLEN, GEORGE E., C.P.A.; Allen & Gilliam, 19 Collier Arcade
- EDWARDS, CHARLES H., C.P.A.; P. O. Box 471
- GILBERT, DONALD E., C.P.A.; 16 Leon Bldg., P. O. Box 308
- GILLIAM, REXFORD W., C.P.A.; Allen & Gilliam, 19 Collier Arcade
- KERFOOT, RONALD E., C.P.A.; 132 Calvin Blvd.

FORT PIERCE

- GOFF, GEORGE E., C.P.A.; 230 Raulerson Bldg.
- McALPIN, IRA M., JR., C.P.A.; 202 Sunrise Theatre Bldg.
- RIPLEY, CLARENCE B., C.P.A.; P. O. Box 346

GAINESVILLE

- ANDERSON, CARL A., C.P.A.; 336 Matherly Hall, University of Florida
- CUNNINGHAM, DUDLEY H., C.P.A.; Williams & Cunningham, Citizens Bank Bldg.
- GRAY, HOWARD W., C.P.A.; Purvis, Gray & Powers, P. O. Box 16
- KNIGHT, JOHN G. F., C.P.A.; Purvis, Gray & Powers, P. O. Box 16
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- McNAB, M. TERRY, C.P.A.; University of Florida
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- POWERS, EARL P., C.P.A.; Purvis, Gray & Powers, P. O. Box 16
- PURVIS, ROY L., C.P.A.; Purvis, Gray & Powers, 11 W. University Ave.
- SCOTT, NED H., C.P.A.; Purvis, Gray & Powers, P. O. Box 16
- WILLIAMS, WILLARD E., C.P.A.; Williams and Cunningham, Citizens Bank Bldg.
- YARBROUGH, ORIN S., C.P.A.; 1910 N. E. 7th Terrace

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- BRADLEY, JOHN K., C.P.A.; Bradley & Triplett, Box 176
- TRIPLETT, JOSEPH I., C.P.A.; Bradley & Triplett, Box 176

HOLLY HILL

- COUCH, FRANK V. B., JR., C.P.A.; 135 7th St.

HOLLYWOOD

- BLIZARD, RAYMOND H., C.P.A.; First National Bank Bldg.
- CLENEAY, FRANK B., C.P.A.; 201 Morse Arcade, P. O. Box 582
- HARRIS, ROY R., C.P.A.; Harris & Schott, 1843 Hollywood Bldg., P. O. Box 351
- SALTER, ABRAHAM J., C.P.A.; 1943 Hollywood Blvd.

SCHOTT, E. LAWRENCE, C.P.A.;
Harris & Schott, 1843 Hollywood
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TAYLOR, CHARLES L., C.P.A.; 1943
Hollywood Blvd.

VOGELSANG, PAUL P., JR., C.P.A.;
Harrison Arcade

INDIAN ROCKS BEACH

JOHNSON, LLOYD L., C.P.A.; 38 N.
Gulf Blvd.

JACKSONVILLE

ANDREWS, MERRILL H., C.P.A.;
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ARMSTRONG, PENDLETON R.,
C.P.A.; 411 Consolidated Bldg.

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Bldg.

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Laura St.

BRADFORD, HARLAND B., C.P.A.;
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Bldg.

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CARLISLE, ROBERT T., C.P.A.;
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ury Department, Rm. 405, P. O. Bldg.

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C.P.A.; 201 American Bank Bldg.

HOFFENBERG, BENNIE M., C.P.A.;
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HOFFMAN, LESLIE J., C.P.A.; Has-
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Washington Hotel

ICENHOUR, JOHN E., C.P.A.; 614
Florida Title Bldg.

IRWIN, ELMER F., C.P.A.; 239 W.
Adams St.

JAMES, BENJAMIN E., C.P.A.;
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JOHNSON, CHARLES W., JR.,
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Buckman Bldg.

- KAPLAN, BERTRAM H., C.P.A.; Rieders, Fink & Co., 621 Florida Title Bldg.
- KLUTTZ, OREN E., C.P.A.; Bureau of Internal Revenue, P. O. Box 4193
- LeBARON, E. T., C.P.A.; Hall & Fisher, 10 Floor Schultz Bldg.
- LUCAS, JACK W., C.P.A.; 205 American National Bank Bldg.
- MAGEE, LEWIS E., C.P.A.; James & Harris, 122 W. Forsyth St.
- MATTHEWS, ASHBY L., JR., C.P.A.; 4646 Polaris St.
- MEEK, JOHN HUNTER, JR., C.P.A.; Tyson and Meek, 1565 Atlantic Blvd.
- MILAM, RALPH L., C.P.A.; 1920 Hendricks Ave., P. O. Box 5066
- MILLIGAN, CLAUDE K., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- MILLIGAN, GEORGE L., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- MITCHELL, FRITZ K., C.P.A.; P. O. Box 507, Arlington Station
- MIZRAHI, JOSEPH M., C.P.A.; 119 W. Adams St.
- MORRIS, BYRON, C.P.A.; Rieders, Fink & Co., 621 Florida Title Bldg.
- MULLANEY, JAMES, C.P.A.; 602 Florida Theatre Bldg.
- NEWKIRK, HOWARD D., C.P.A.; P. O. Box 5535
- NIXON, FRANCIS C., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- OOSTERHOUDT, O. J., C.P.A.; Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg.
- PALKO, BERNARD E., C.P.A., Ring, Mahony and Arner, 525 Barnett National Bank Bldg.
- RALSTON, ROBERT E., C.P.A., Hall & Fisher, 10th Floor Schultz Bldg.
- REAMY, ROBERT L., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
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- RIVERS, JOSEPH F., II, C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- RYAN, JOHN F., C.P.A.; Bureau of Internal Revenue, P. O. Box 1231
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- ST. JOHN, NEWTON D., C.P.A.; 411 Florida Title Bldg.
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- SHELTON, JOHN W., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.
- SHELTON, WOODROW W., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- SILVER, JACK, C.P.A.; 408-9 Consolidated Bldg.
- SMITH, HAROLD W., C.P.A.; 1734 Mayview Road
- SMITH, PLATT T., C.P.A.; James & Harris, 122 W. Forsyth St.
- SMITH, RALPH Y., C.P.A.; Smith, Ryan & Carlisle, Independent Life Bldg.
- SMOAK, PAUL R., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- TURNNEY, JOHN P., C.P.A.; 116 Lee St.
- TYSON, H. LYNTON, C.P.A.; Tyson & Meek, 1565 Atlantic Blvd.
- URBAN, O. RICHARD, C.P.A.; Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg.
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- WARD, J. T., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.
- WETHERINGTON, CARLTON A., C.P.A.; 718 Florida Title Bldg.
- WINTERBURN, JACK R., C.P.A.; 1213 Florida Title Bldg.
- WRIGHT, THOMAS C., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- BELL, WILLIAM H., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- DISMORE, GEORGE B., P.A.; 1350 E. Adams St.
- DUNCAN, E. ALEXANDER, P.A.; 131 E. Bay Street
- FOYE, ARTHUR B., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- PALMER, LESLIE E., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.

KEY WEST

- CURRY, ERIC G., C.P.A.; 518½
Fleming St.
KEMP, ORVIS M., C.P.A.; 518½
Fleming St.
RAMSEY, ERNEST A., C.P.A.; 411
Fleming St.

LAKE CITY

- ODOM, DRAKON B., C.P.A.; Darby,
Darby & Odom, 301 N. Marion St.

LAKELAND

- BORDE, GEORGE H., JR., C.P.A.;
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EVANS, ROBERT P., III, C.P.A.;
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HAMILTON, ROY W., C.P.A.; 104½
So. Florida Ave.
PROSSER, DAVID S., C.P.A.; 201½
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TRIPP, CARL G., C.P.A.; Bunting,
Comer & Tripp, Broderick Bldg.
TURNER, JOHN A., C.P.A.; 601
Hawthorne Trail
WILKINS, M. L., C.P.A.; 214 Hartsell
Bldg.

LAKE WALES

- BUNTING, NORMAN H., C.P.A.;
Bunting, Comer & Company, Park
Ave. at Scenic Highway
COMER, H. J., JR., C.P.A.; Bunting,
Comer & Company, Park Ave., at
Scenic Highway
INGLEY, HERBERT A., JR., C.P.A.;
Bunting, Comer & Company, Park
Ave. at Scenic Highway

LAKE WORTH

- LAWLOR, HAROLD J., C.P.A.; 828
Lake Ave.
LIST, JOEL, C.P.A.; 828 Lake Ave

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LEACH, G. BLAND, C.P.A.; Kilgore
Bldg.

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ADELMAN, MRS. HELEN W.,
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Beach

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AYERS, CLARENCE R., C.P.A.;
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BAMBERG, HAROLD S., C.P.A.; 310
Congress Bldg.

BARRS, ROBERT GRADY, C.P.A.;
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BEAME, MILTON, C.P.A.; 2045 S.W.
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Miami Beach

BEER, ALBERT J., C.P.A.; 1202 Se-
curity Bldg.

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Bldg., Miami Beach

BERMAN, DAVID M., C.P.A.; Resnek
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ker, Bernstein & Henriquez, 608
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- BLUMIN, HARRY, C.P.A.; Harry Blumin & Company, 420 Lincoln Rd., Miami Beach
- BOLGER, JAMES L., C.P.A.; Bolger & Culbertson, 447 Pan American Bank Bldg.
- BOND, WILLIAM, C.P.A.; Ayers, Jureit & Bond, Washington National Bldg., Coral Gables
- BRATERMAN, MARTIN, C.P.A.; 101 S. W. 31st Court
- BRAVERMAN, LEO, C.P.A.; 701 S. W. 27th Rd.
- BRETHOLTZ, CHARLES H., C.P.A.; 436 Seybold Bldg.
- BROMBERG, PAUL D., C.P.A.; Aronow & Company, 1000 Lincoln Road, Miami Beach
- BROWN, JAMES J., C.P.A.; 37 N. E. 1st Ave.
- BROWN, JOEL G., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- BUCHWALD, HERBERT, C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- BULLOCK, CLAYTON L., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- BURDIN, JAMES W., C.P.A.; 211 S.E. 1st Street
- BURG, HERBERT L., C.P.A.; A. H. McClain and Company, 1530 duPont Bldg.
- CAFFINA, BENJAMIN M., C.P.A.; One Lincoln Rd., Miami Beach
- CALLAHAN, W. J., C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- CARLSON, MARSHALL F., C.P.A.; 5155 N. E. 2nd Ct.
- CARSON, NATHAN, C.P.A.; 1325 S. W. 21st Terrace
- CODD, RICHARD TRENT, C.P.A.; A. H. McClain & Company, 1530 duPont Bldg.
- COHEN, MURRAY G., C.P.A.; 418 Security Bldg.
- COHN, STANLEY D., C.P.A.; Levine & Cohn, 123 N. W. 12th Ave.
- COHRON, C. ISAAC, C.P.A.; Ernst & Ernst, 700 Ingraham Bldg.
- COLEMAN, MAXWELL L., C.P.A.; 605 Biscayne Bldg.
- COLLIER, MRS. MARY E., C.P.A.; 61 N.E. 86th St.
- CONLON, LYDON C., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- CONROY, JOHN F., C.P.A.; 269 Giralda Ave., Coral Gables
- CONTOPOULO, CHARLES, C.P.A.; Room 420, 420 Lincoln Rd., Miami Beach
- COOK, ELMER W., C.P.A.; Bureau of Internal Revenue, 314 Plaza Bldg.
- COOPERMAN, MONROE L., C.P.A.; 313 Roper Bldg.
- COSTAR, CHARLES B., C.P.A.; Charles B. Costar & Co., 902 First National Bank Bldg.
- CULBERTSON, WILLIAM WIRT, C.P.A.; Bolger & Culbertson, 447 Pan American Bank Bldg.
- DAVIDSON, BERNARD B., C.P.A.; 420 Lincoln Rd., Miami Beach
- DAVIDSON, WALTER P., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- DAVIS, HARRY L., C.P.A.; 504 Biscayne Bldg.
- DAVIS, R. WARREN, C.P.A.; Weber, Thompson & Lefcourt, 245 Shoreland Bldg.
- DEMRO, CONRAD G., JR., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- deNARAY, IVAN L., C.P.A.; Horwath & Horwath, 1333 duPont Bldg.
- DESSAINT, LOUIS M., C.P.A.; Smethurst & Dessaint, 204 Shoreland Bldg.
- DEWHURST, JAMES E., C.P.A.; 1795 S. W. 16th St.
- DILNER, PHILIP W., C.P.A.; 414 Pan American Bank Bldg.
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- DURLAND, H. PRESTON, C.P.A.; 3620 N.E. 2nd Ave.
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